



**ANNUAL REVIEW
ON THE WORKING OF PWD (ROADS & BUILDINGS), PHE, WATER
RESOURCES, DIRECTOR OF URBAN AFFAIRS, ESTATE OFFICER
(GAD) AND DHS (ENGINEERING WING) DEPARTMENTS**

2018-2019

GOVERNMENT OF MEGHALAYA



'लोकहितार्थं सत्यनिष्ठा'

'Dedicated to Truth in Public Interest'

**PRINCIPAL ACCOUNTANT GENERAL (A&E)
MEGHALAYA, SHILLONG**

PREFACE

This review on the working of 34 PW Roads Divisions, 4 PW NH Divisions, 6 PW Building Divisions, 30 PHE Divisions, 14 Water Resources Divisions and 1 Division each under the Director of Health Services (Engineering Wing), the Director of Urban Affairs and the Estate Officer (GAD) in Meghalaya during the financial year 2018-2019 focuses on the state of maintenance of initial and subsidiary accounts by the Divisions and the status on rendition of monthly compiled accounts to the Principal Accountant General (A&E), Meghalaya, Shillong. The review also highlights the findings of audit of the divisions conducted by the office of the Principal Accountant General (Audit), Meghalaya, Shillong.

The objective of this review is to bring to the notice of the State Government, the performance of PWD (Roads & NH), PWD (Buildings), PHE, Water Resources and 3 other Divisions viz., the Director of Health Services (Engineering Wing), the Director of Urban Affairs and the Estate Officer (GAD) in respect of maintenance of their accounts and also offer recommendations (Paragraph-14) for correct/complete maintenance of accounts and to facilitate timely rendition of the accounts to the office of the Principal Accountant General (A&E), Meghalaya, Shillong.

Suggestions to improve the utility of this Review are welcome.

Date:
Place: Shillong

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1. Introduction

As per the provisions laid down in M.S.O. (A&E) Vol-1, the Principal Accountant General (A&E), Meghalaya has reviewed the status of maintenance of accounts of 91 Works Divisions (Details in **Annexure -I**) in Meghalaya functioning under eight departments of the State Government, as shown in the table below, which are responsible for execution of various maintenance and project works in the State. Each Division under these departments maintains initial and subsidiary accounts and renders compiled accounts to the Principal Accountant General (A&E), Meghalaya every month for incorporation into the State's Monthly Civil Accounts (MCA) which is prepared by him for submission to the Finance Department of the State Government. The audit of Divisional vouchers submitted along with the Divisional Monthly Accounts to this office and spot audit inspection of Divisional records is conducted by the Office of the Principal Accountant General (Audit), Meghalaya.

Departments and their Divisions which render compiled accounts to the Principal Accountant General (A&E), Meghalaya are as under

Departments	No. of Divisions
Public Works Department (Roads)	34
Public Works Department (National Highway)	4
Public Works Department (Buildings)	6
Public Health Engineering	30
Water Resources	14
Director of Health Services (Engineering Wing)	1
Director of Urban Affairs	1
Estate Officer, GAD	1
Total No. of Divisions	91

2. Organisational set up of the Works Departments

The overall administrative control of the various Works Divisions rests with the Secretaries of the respective departments of the Government of Meghalaya and day-to-day supervision of the Divisions is exercised by the Controlling Officers as under –

Name of Departments	Controlling Officers
Public Works Department (Roads)	Chief Engineer
Public Works Department (National Highway)	Chief Engineer
Public Works Department (Buildings)q	Chief Engineer
Public Health Engineering	Chief Engineer
Water Resources	Chief Engineer
Director of Health Services (Engineering Wing)	Director
Director of Urban Affairs	Director
Estate Officer, GAD	Commissioner and Secretary

3. Delay in submission of Monthly Accounts

3.1 As per Article 230 of the Account Code Vol. III, the Divisional Officers are required to submit the compiled Monthly Accounts of the Divisions of a particular month by the 10th of the following month to the Principal Accountant General (A&E), Meghalaya.

3.2 The extent of delay (in days) in rendition of monthly accounts by the 91 Works Divisions during the financial year 2018-2019 is given in **Annexure II**. Out of a total of 1092 accounts received in this office during the year, only 499 accounts i.e., 45.70 per cent were received within the due date which reflects a slight downward trend in comparison to the previous financial year (46.61 per cent).

3.3 The extent of delay in receipt of the Monthly Divisional Accounts during the year 2018-2019 was as under:

Delays	Between 1 to 31 days	Between one month and two months	More than two months	More than three months
No. of accounts	570	21	2	0

3.4 Some other indicators with regard to the submission of monthly accounts are given below:-

- Average extent of delay in submission of accounts during the year 2018-2019 by all departments is **5.59 days**, i.e., there is a slight decline by 0.37 days as compared to 2017-2018 when the average extent of delay in submission of accounts was **5.22 days**.
- Range of delay in submission of accounts during the year 2018-2019 by various Departments were as under:

Departments	Range of Delay
PWD (Roads)	01 to 54 days
PWD (Buildings)	01 to 34 days
P.H.E.	01 to 61 days
Water Resources	01 to 48 days
D.H.S. (Engineering Wing)	01 to 15 days
Estate Officer (GAD)	01 to 22 days
Director of Urban Affairs	01 to 34 days

- Following are the poor performing four Divisions of various departments with regard to delay in submission of accounts during the year 2018-19 (in terms of average extent of delay in days)

PWD (Roads & National Highway)

Divisions	Average delay in days
E.E., Williamnagar Division, Williamnagar	13.58
E.E., Baghmara NH Division, Baghmara	12.75
E.E., Baghmara Division, Baghmara, South Garo Hills	10.75
Project Manager, Rongai Valley Project, Chibinang	10.75

The E.E., Williamnagar Division, Williamnagar, The E.E., Baghmara NH Division, Baghmara were among the four most poor performing Divisions during the previous financial year also.

PWD (Buildings)

Divisions	Average delay in days
E.E., Tura Building Division, Tura	14.42
Chief Engineer, PWD (Buildings), Shillong	8.67
E.E., Shillong Building Division, Shillong	8.25
E.E., Jowai Building Division, Jowai	6.17

All the above Divisions were the four poorest performing Divisions during the previous financial years also.

Water Resources Department

Divisions	Average delay in days
S.E., Water Resources, Garo Hills Division, Tura	23.08
E.E., Ampati Division, Ampati	18.58
E.E., Water Resources, South Garo Hills Division, Baghmara	12.75
E.E., Water Resources, West Garo Hills Division, Tura	9.5
E.E., WR, East Garo Hills Williamnagar Division,	6.17

The S.E, Garo Hills Division, Tura, the E.E., Ampati Division, the E.E, South Garo Hills Division, Baghmara and the E.E., WR, East Garo Hills Williamnagar Division were among the four poorest performing Divisions during the previous financial year also.

P.H.E. Department

Divisions	Average delay in days
S.E., (P.H.E.), Simsangiri Division, Williamnagar	22.75
E.E., (P.H.E.), Electrical Division, Mawphlang	12.75
S.E., (P.H.E.) Tura Circle	11.33
E.E., (P.H.E.), Gr.Shillong Water Supply Div-II	10.58
E.E., (P.H.E.), Jowai Division,	9.25

The S.E., (P.H.E.), Simsangiri Division, Williamnagar, the E.E., (P.H.E.), Electrical Division, Mawphlang, the E.E., (P.H.E.), Jowai Division were among the four most poor performing Divisions during the previous financial year also.

Other Offices (one out of three Divisions)

Divisions	Average delay in days
D.H.S.(Engineering Wing), Shillong	5

(d) Following is the list of Divisions with better record of submission of accounts during the financial year 2018-2019:

PWD (Roads & NH)

Divisions	No. of Accounts submitted within due date
E.E., Mairang Division, West Khasi Hills	12
S.E., Western Circle, Nongstoin	12
E.E., Mechanical Division, Jowai	11
E.E. NEC Jowai	9
E.E, Nongstoin Division	8

PWD (Buildings)

Divisions	No. of Accounts submitted within due date
S.E., Building Circle, Shillong	9
E.E., Building, Jowai Division	7

Other Offices (3 Divisions)

Divisions	No. of Accounts submitted within due date
Director of Urban Affairs, Shillong	9
D.H.S.(Engineering Wings), Shillong	5
Estate Officer(GAD), Shillong	5

Water Resources Department

Divisions	No. of Accounts submitted within due date
E.E., Water Resource, E.K Hills Division.	10
E.E., Water Resource, Mawkyrwat Division.	8
S.E.(WR) Shillong Circle	7
E.E., Jaintia Hills Division, Jowai	7
E.E, (WR) Ri-Bhoi Division Nongpoh	7

P.H.E. Department

Divisions	No. of Accounts submitted within due date
S.E., (P.H.E.), Greater Shillong Circle, Shillong	12
E.E.,(P.H.E.) (RWS) Mairang Division	11
S.E., (PHE), Nongstoin Division, Nongstoin.	11
E.E., (PHE), Investigation Unit Division, Shillong	11

(e) The following Divisions did not submit accounts by due date on following number of occasions during the year 2018-2019:

Divisions	No. of occasions	Percentage
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E.E., PWD (B), Tura Building Division	12	100
S.E., PWD (R), Williamnagar Circle	11	91.67
Addl.C.E., Western Zone-II Tura	11	91.67
E.E., PWD(R) Williamnagar Division	11	91.67
Project Engr Rongai Valley Project, Chibinang	11	91.67
E.E. PWD(R) Shillong North Division, Nongpoh	11	91.67
E.E. PWD(R) Mechanical Division, Jowai	11	91.67
E.E. PWD(R) Baghmara NH Division	11	91.67
E.E. PWD(R) Mawkyrwat Division	11	91.67
E.E.,(PHE) Jowai Division	11	91.67
S.E., (WR) Garo Hills Circle, Tura	11	91.67
E.E., (WR), Ampati Division	11	91.67

3.5. All the Controlling Officers of Works Department of the State Government are requested to instruct their respective Divisional Executive Engineers personally to ensure that monthly accounts are submitted to the Principal Accountant General (A&E) on or before 10th of the following month and also to ensure that all the accounts are in proper shape. Further, it is also requested that accounts to this office be submitted by JDA/Accountant. Controlling Officers of Divisions listed at para 3.4. (e) are requested to examine the problems faced by the listed Divisions and take urgent remedial measures.

4. Exclusion of Accounts

Late receipt of Accounts from the Divisions adversely affected the compilation of accounts resulting in delay in preparation and rendition of Monthly Civil Accounts by this office to the State Government. Also due to late receipt of Accounts, a number of Divisional accounts had to be excluded from the Monthly Civil Accounts of the corresponding months. Consequently, the monthly accounts did not reflect the true and actual financial picture of the State in a given month. The Statement of Exclusions of Accounts from Monthly Civil Accounts during the year 2018-2019 is shown in **Annexure III**.

5. Quality of Monthly Accounts

5.1. Deficiencies in the quality of accounts –

The Monthly Accounts prepared and submitted by the Divisions to the Principal Accountant General (A&E), Meghalaya need further improvement on account of presence of various defects and irregularities in the monthly accounts, such as:-

- i. Monthly Accounts are not submitted in complete shape with all the supporting schedules and vouchers as described in the list of accounts, 'Form No. C.P.W.A. 83' are either not being enclosed or not submitted in proper forms.

- ii. The figures of receipts and disbursements as shown in Form C.P.W.A. 80 do not tally with the totals of the items concerned as appearing in various schedules i.e., Form 46, 74, 76, etc.
- iii. In the Classified Abstract of Expenditure in Form 74, proper classifications are not being mentioned – such as Grant, General/Sixth Schedule, Major Head, Sub Major Head, Minor Head, Sub-Head, Detailed Head and Object Head as per Budget provisions. Further, nomenclatures of classifications are not written distinctly.
- iv. In respect of Revenue realized register in Form 46, many Divisions do not submit the form along with monthly accounts and those that submit do not mention the proper accounting classification. In respect of revenue receipt heads, it is mandatory that classification should be recorded upto the level of Minor Head.
- v. List of cheques and challans indicating therein Cheque/challan Nos. & dates were not enclosed with the monthly accounts.
- vi. Closing cash balance of the previous month's accounts does not agree with the opening balance of the subsequent month's accounts. In most of the cases, Certificates of Cash Balance are not found recorded against the amount kept under closing balance in Form 80.
- vii. The amounts shown in Form 76 were not split up to indicate the amounts against each type of loans (viz. HBA, MCA, CEA, etc.). Details of Loan schedules/vouchers do not tally with the amount shown in the respective covering lists.
- viii. The totals of GPF schedules/vouchers enclosed with the accounts sometimes do not tally with the amount shown in the respective covering lists. Payment made in respect of **Deposit Linked Insurance Scheme** are incorrectly booked under Major Head 8009-State Provident Funds instead of Major Head "2235-Social Security and Welfare".
- ix. List of Income tax payees including Pan Card numbers are not being submitted in respect of amount booked under Major Head 8658 Suspense Accounts-112 TDS Suspense.
- x. Contingency schedules/vouchers are submitted separately to this office at a much later date after submission of monthly accounts. While submitting the accounts, all the vouchers, including contingency schedules/vouchers are not attached along with the monthly account.

5.2. Measures required for improving quality of accounts -

As per laid down procedure {CPWD Code, Account Code Vol. III & CAG MSO (Accounts & Entitlement) Vol. I}, all Divisional Accounts rendering units, while submitting Monthly accounts to the Principal Accountant General (A&E) should ensure that:

- i. Monthly Accounts are complete in all respects and should be supported with corresponding schedules and vouchers as described in the list of accounts 'Form No. C.P.W.A. 83' are enclosed.
- ii. All the schedules attached with the monthly accounts are in proper form.
- iii. The figures of receipts and disbursements as shown in Form C.P.W.A. 80 should tally with the totals of the items concerned as appearing in various schedules i.e.

- Form 46, 74, 76, etc. and also to see that these are correctly classified in the monthly account.
- iv. The items of receipts and disbursements are arithmetically correct.
 - v. In respect of Classified Abstract of Expenditure in Form 74, the total under each head of account are correct and the figures are tallied with those appearing in respective schedule, i.e., Form C.P.W.A. 62, 64, 73, etc. and also that the expenditure has been correctly classified.
 - vi. In respect of Schedule of Cheque Drawn, schedule in Form-77 shows the number of cheques drawn, amount and treasury/bank and date on which the cheque is drawn.
 - vii. In respect of Schedule of Remittances, schedule in Form 77 shows the number of challans, amount and the treasury to which it was remitted.
 - viii. Schedule of Deposit Form C.P.W.A. 79 shows therein the opening balance, receipt, payments and closing balance during the month and enclosing therein the Schedule of Deposit Works in Form 65. It must also be ensured that the expenditure figures and departmental charges are correct as per schedule docket in Form 61 & 62 and the totals of "Deposits" and Expenditure charged agree with the corresponding totals in the Schedule of Deposits Form 79.
 - ix. List of Income Tax payees with their Pan Card numbers is submitted in respect of amount booked under 8658-112-TDS.
 - x. National Highway claims should be fully supported by vouchers and schedules so that there would not be any amounts pending under suspense for clearance.

6. Reconciliation of Monthly Accounts figures

To ensure the accuracy of accounts, quarterly reconciliation should be carried out by the concerned Departments, of their departmental figures with the figures booked by the Principal Accountant General (A&E), Meghalaya for their respective Departments. Timely reconciliation will facilitate: - (1) working out the correct variation with Budget Estimates, (2) knowing the correct reason for variation, (3) taking corrective measures in time, (4) reducing the outstanding Suspense Balances, (5) avoiding the recurrence of mistakes, (6) ensuring better co-ordination, etc. All the Controlling Officers are required to ensure reconciliation of both receipt and expenditure figures of Divisions/Circles with figures appearing in the books of the Principal Accountant General (A&E) every quarter within the stipulated date set by this office. The status of reconciliation of Receipts and Expenditures during the year 2018-2019 is shown in **Annexure IV**. All the Controlling Officers are requested to ensure reconciliation of accounts invariably as per timeline prescribed for the purpose every year.

7. Outstanding Balance under Remittances and Suspense Heads

7.1. 8782-102-II PW Cheques

An amount of ₹ 142.42 crore (Credit) is lying outstanding upto the closure of March, 2019 Accounts. This indicates that cheques issued by various Divisions either were not encashed or paid but not reconciled with Treasury. It may be stated that the validity of cheques is for a period of 2(two) months after the month of issue vide Rule 134 of Meghalaya Treasury Rules 1985. For expired cheques or those remaining unpaid for more

than twelve months, the procedure as laid down in Rule 134 to 137 of Meghalaya Treasury Rules 1985 must be followed for its revalidation. However, it appears as per records of this office that the said procedures have not been followed. As a result, huge amounts are lying outstanding under this head for the past several years. The matter needs proper examination and scrutiny by all Divisions to reduce the balances under this head.

7.2. 8782-102-I Remittance into Treasury

An amount of ₹0.98 crore (Debit) is lying outstanding upto the closure of March, 2019 Accounts. This indicates that either the money remitted by the Divisions have not yet been accounted for by the Treasury Officer under the remittance head or the Division did not reconcile with the Treasury. All sums received by a Divisional Officer of Works Departments should be credited in their Divisional Account under revenue receipt/public account head as the case may be and debited to “8782-102 Public Works Remittances-I Remittances into the Treasury”. Accordingly, all money remitted (i.e., interest on HBA/MCA, RTI application fee, Earnest money, Forest Royalties, Civil Deposit, etc) by Public Works Divisions to the Bank through Treasury Challan should be shown in the challan under the “Major Head of Account” column as “8782-102 Public Works Remittances - I Remittance into Treasury” and not under the respective Revenue/Public Account Head. This is to ensure that no double booking of the amount is done, once through the Divisional Accounts and then the other through the Treasury Cash Account, otherwise, the amount placed under remittance by the Division as debit to “8782-102 Public Works Remittances - I Remittance into Treasury” will remain outstanding as no corresponding amount under remittance is received for clearance of the remittance amount from the Treasury Cash Account. All Divisions who have remitted money through challan in Major Heads other than “8782-102 Public Works Remittances - I Remittance into Treasury” during the previous years are requested to submit the details of challan showing therein the Challan No. & date, amount etc. to the Pr. AG (A&E), Meghalaya, Shillong so as to enable clearance of the outstanding balance of ₹ 1.41 crore (Debit).

Further, all Divisions must ensure, while remitting money through challan, that they distinctly record therein the classification under “8782-102 Public Works Remittances - I Remittance into Treasury”.

In this regard, several correspondences were issued to the Controlling officers as well as indicated in the Annual Review Report every year.

All the Controlling officers are requested to instruct all the Divisions to examine their cases and also to reconcile their figures under “8782-102 I PW Remittances-Remittances into Treasury and 8782-102-II PW Cheques with their respective Treasury offices without further delay so that outstanding balance can be minimized under this head and also to submit Form 50 & 51 along with the Divisional Accounts. It is reiterated here that the outstanding balances under suspense and Remittance head for the past several years have to be minimised within this current financial year 2018-2019 as per instructions received from the C&AG of India.

7.3. Balance outstanding under 8658-101-PAO Suspense (NH claims)

A sum of ₹ 9.27 crore is lying outstanding up to the closure of March, 2019 Accounts under 8658-National Highway claims since the amount was not reimbursed by RPAO (National Highway), Guwahati. As per standing instruction of RPAO (NH), Guwahati, the inadmissible amounts are to be withdrawn from National Highway account and transferred to the State Head of Account. The amount, to the extent inadmissible, should be withdrawn from 8658-Suspense Account-101 PAO Suspense (NH) and booked under the final Head of Account i.e., 3054 & 5054 respectively by providing necessary budget provision during this current financial year 2019-2020.

It is reiterated here that the amount under suspense have to be cleared within this current financial year 2019-2020 as per instructions received from the C&AG of India. The PWD (NH) Department is therefore requested to provide budget for the same in the Supplementary Demands for Grants for the year 2019-2020 positively.

8. Booking of figures under Minor Head 800 –‘Other Expenditure’

In course of review of the Finance Accounts of the Government of Meghalaya for the year 2009-2010 and 2010-2011 by the Comptroller and Auditor General of India, New Delhi, booking of figures by the Departments under Minor Head “Other Expenditures” was viewed adversely.

Booking of expenditures under Minor Head 800 –‘Other Expenditure’ during the year 2018-2019 are as follows:-

Sl. No	Controlling Officers which operate the Major Head of Account	Functional Major Head	Total Expenditures under Functional Major Head Amount in(₹)	Expenditures under Minor Head 800- Other Expenditures Amount in(₹)	Percentage of expenditure booked under Minor Head 800-Other Expenditure out of total expenditure.
1	Chief Engineer, P.H.E.	2215	2,54,59,67,894	1,02,56,52,736	40.29%
2.	Chief Engineer, PWD (Roads)	5054	7,46,25,59,507.52	7,46,25,59,507.52	100%
3	Chief Engineer, PWD (Roads)	4552	4,44,69,000	4,44,69,000	100%
4	Chief Engineer, Water Resources	4401	86,00,428	86,00,428	100%
5	Chief Engineer, Water Resources	2702	57,24,46,800	17,00,81,087	29.71%
6	Estate Officer (GAD)	2216	18,36,12,819	7,33,97,740	39.97%
7	Director of Health Services (Engineering Wing)	2210	5,69,82,993	5,69,82,993	100%

Heads of the Departments are requested to look into the matter personally and issue special instructions in this regard to all the concerned Divisional Heads to avoid booking of expenditure under Minor Head 800 – Other Expenditure. Necessary steps may be taken to open new sub heads of account, if necessary, under the most appropriate Minor Head as per prescribed Codal Provisions to book a particular expenditure against its concerned head of account instead of Minor Head 800-“Other Expenditure” as desired by the CAG of India.

9. 8443 – Civil Deposits-108 PW Deposits

It has been observed that the Divisions are resorting to irregular practice of diverting funds by debiting the Service Major Heads of expenditure and crediting them into Deposit Head under 8443-108 PW Deposits. This avoidable practice is being resorted to only as a measure to ensure that there is no savings under budget grant.

As per laid down procedures, it is obligatory on the part of the DDOs/Departments concerned to surrender the un-utilised funds and not to transfer them under 8443 - Civil Deposits with the intention of utilizing or planning utilization of those amounts in subsequent years. This practice of depositing funds into 8443 – Civil Deposits to avoid lapse of budget grants is in violation of the discipline of budgetary propriety. Rule 56(2) of GFR *inter alia* provides that all the anticipated savings noticed in the grants or appropriation shall be surrendered to the Government before the close of financial year and no savings should be held reserved for possible future expenses. Hence, such practices followed by the cheque drawing Departments/DDOs to deposit the unutilized amounts under 8443 Civil Deposits for their subsequent utilization is irregular and in violation of the laid down provisions. The details of unspent amount transferred to 8443-Civil Deposits during the year 2018-2019 are shown in **Annexure V**.

10..Non-submission of the Schedule of Monthly Settlement with Treasuries (SSWT) in Form 50 & 51

The Schedule of Monthly Settlement with Treasuries (Form 50 & 51) which are very important documents for preparation and maintenance of I - Remittances into Treasury and II - PW Cheques broadsheets are not being submitted regularly to this office by many Divisions for the past several years. As per codal provisions, all accounts rendering Divisions/Circles are to furnish the Schedule of Monthly Settlement with Treasuries (Form 50 & 51) duly certified by the Treasury Officer along with the monthly accounts. It has, however, been observed that some Divisions never submitted Form 50 & Form 51 and those who submit the Form are also not regular in doing so. As a result, huge outstanding balances are lying under “8782 - I-Remittance into Treasuries” and “8782 - II-Public Works Cheques” for the past several years. List of position of receipt of SSWT in Form 50 & 51 is given in **Annexure VI**.

11. Material for Finance Accounts

Each year, a consolidated detailed statement of Capital Expenditure during and to the end of the year is required to be furnished by each Department for incorporation in Statement 16 and Appendix IX of Finance Accounts of the Government of Meghalaya in respect of the following scheme/works:

1. "Individual schemes/works in the Capital Heads where the sanctioned estimate exceeds Rupees Five Crores and above" and "Other Works, each costing Rupees Five Crores and less".
2. "Statement of Commitments/List of incomplete Capital Works for Schemes/Works costing Rupees Five Crores and above" and
3. "Schemes/Works costing less than Rupees Five Crores".

The information as sought for are submitted very late to the Principal Accountant General (A&E), Meghalaya resulting in delay in the preparation and generation of Finance Accounts of the State Government. It is requested that immediately after the closure of March accounts every year, all Divisional Accounts rendering units should prepare the aforesaid statements and submit the same to the Chief Engineer for consolidation and submission to the Principal Accountant General (A&E), Meghalaya latest by 30th of May each year positively to ensure timely preparation of Finance Accounts.

12. Outstanding Inspection Reports

The spot inspection of the accounting records of PWD (R & B), P.H.E.D., Water Resources Department, D.H.S. (Engineering Wing), Estate Officer (GAD) and Director of Urban Affairs are carried out by Inspection Parties from the Office of the Principal Accountant General (Audit), Meghalaya, Shillong. The Divisions are required to furnish written replies to Inspection Reports within six weeks and to take steps to set right the irregularities/audit objections pointed out. The table below indicates the extent of laxity/non-compliance by the various Divisions-

Inspection Reports lying outstanding as on 31-03-2019					
Sl No	Name of the Department	Total No. of IRs	Part II A paras	Part II B paras	Total No. of Paras
1.	PWD (Roads)	57	49	238	287
2.	PWD (Buildings)	15	05	56	61
3.	P.H.E.	32	34	152	186
4.	Water Resources Department	14	04	41	45
5.	D.H.S.(Engineering Wing)	05	15	25	40
6.	Estate Officer (GAD)	01	01	02	03
7.	Director of Urban Affairs	09	01	22	23
8.	Urban Affairs Section 15(1)	01	0	02	02
Grand Total		134	109	538	647

All the concerned Controlling Officers/Heads of Departments i.e., the Chief Engineers of these four Departments and the Director of Urban Affairs, Estate Officer

(GAD) and Director of Health Services (Engineering Wing) are requested to personally review the position of the outstanding Inspection Reports/Paras and issue strict instructions to the Divisions to respond to Audit Inspection Reports within the stipulated time of six weeks.

13. Important irregularities noticed during the local audit

In addition to the irregularities/deficiencies pointed out by spot Inspection teams, the following important irregularities were noticed during central audit i.e., audit of schedules/vouchers in the office of the Principal Accountant General (A&E), Meghalaya.

Statement 'A' – Common type of irregularities noticed in Central Audit including non receipt of 1st replies to the Inspection Report.

Period of A/C	Tv. No.	DDOs	Nature of Objection	Amount (₹)	Correspondence made	Date of issuing reminders
3/08	225 to 234 dated 29/03/08	E.E, PWD(R), Williamnagar Division	Avoidable expenditure	44,282/-	29 th March 2010	13 th Sept. 2019
3/09	118R, 345, 163R, 167R, 124R & 121 R	E.E., PWD (R), Williamnagar Division, Williamnagar	Irregular payment towards slip clearance	3,18,968/-	12 th Nov 2010	13 th Sept. 2019
12/09	148,80R,49,38, 141R, 62ch,82B, 84,61,52,41R	E.E., PWD (R), Baghmara Divn.,	Non deduction of VAT	17,01,686/-	31 st March 2011	13 th Sept. 2019
3/08	86, Dt. 19/12/07 52, Dt. 31/03/08	E.E., (S&D) O/o the C.E., (Irri), Shillong	Non deduction of Tax at source	66,597/-	29 th April 2010	13 th Sept. 2019
3/09	266, 269, 139(I), 117(I), 2(P), 4(B), 302, 138(T), 123(T), 223, 221, 218, 213, 253, 252, 232, 95, 248, 104(T), 122(T), 121(T), 222, 220, 234	E.E. West Garo Hills Irrigation Division	Audit observation on Loss of Revenue due to non-deduction of VAT ₹ 10,78,217/-	10,78,217/-	27 th Oct 2010	13 th Sept. 2019
3/16	28-dt-22/7/16 29-dt-23/7/16	C.E. (PHE), Water Supply & Sanitation, Meghalaya, Shillong	Audit Observation regarding Hand receipts	2,70,18,678/-	15 th January 2016	13 th Sept. 2019
7/16	11-dt-7/2016	CE,(PHE), Meghalaya, Shillong	Furnishing of information relating to audit information	7,85,40,000/-	28 th Sep, 2016	13 th Sept. 2019
7/16	3-dt-7/2016	-do-	-do-	28,84,79,400/-	28 th Sep, 2016	18 th July. 2018
3/18	Dt. 28/03/2018	EE,PWD(R) Williamnagar Divn	Furnishing of information relation to expenditure	44,80,00,000/-	4 th Apr,2019	18 th July. 2018
3/18	Dt. 27/03/2018	EE,PWD(R) Tura Divn	Payment through Hand receipt	2,42,50,000/-	4 th Apr,2019	18 th July. 2018

14. Recommendations

To improve the working of the Works Divisions under various departments, the following measures, based on the above findings, are recommended for urgent action –

- i. Immediate steps need to be taken to ensure rendition of all monthly accounts, especially March Accounts, in time. In case of failure to do so, Cheque Drawal Authority to a Division could be reviewed especially if any Monthly Divisional Accounts, including Schedule of Settlement with Treasuries, are in arrears by more than 2(two) months.
- ii. Immediate steps needs to be taken for early submission of over-due statements of cheques issued / encashed and remittances into the treasury in the prescribed format (Schedule of Treasuries in Form 51) and duly certified by the concerned Treasury Office and submitted along with the Monthly Accounts.
- iii. Drawing and Disbursing Officers must ensure correct classifications on the body of Classified Abstract/vouchers/challans and all other related documents to avoid misclassification and incorrect exhibition of expenditure and receipt figures in accounts.
- iv. Before submitting accounts to the Principal Accountant General (A&E), Meghalaya, it should be ensured that the account is correct in all respects. Amounts written in the various schedules/vouchers (especially in case of GPF and Loans Schedules/Vouchers) enclosed along with the accounts should match with the amounts shown in the covering lists as well as in the accounts.
- v. All the Divisions operating with adverse balance under 8443-108 PW Deposits must take steps to regularize the same immediately.
- vi. The Controlling Officers should take suitable measures to complete the verification of actuals appearing in the books of accounts of the Principal Accountant General (A&E), Meghalaya with reference to departmental figures periodically (Monthly/Quarterly/Annually).
- vii. Immediate remedial steps are required to be taken to stop the recurrence of the irregularities detected during central and local Audit and intimate such compliance/measures adopted to the Principal Accountant General (Audit), Meghalaya, Shillong.
- viii. Form 50 & 51 be submitted along with the Monthly Accounts.

ANNEXURE I**LIST OF DIVISIONAL ACCOUNTS RENDERING UNITS****PUBLIC WORKS DEPARTMENT (ROADS & NH)**

Sl.No.	Name of Divisions
1.	The C.E., P.W.D (Roads), Shillong Division
2.	The Additional C.E., P.W.D (Roads), Western Zone, Tura Division
3.	The S.E., P.W.D(Roads), Eastern Circle, Shillong Division
4.	The S.E., P.W.D (Roads), Western Circle, Nongstoin Division
5.	The S.E., P.W.D. (Roads), N.H. Shillong Circle, Shillong Division
6.	The S.E., P.W.D. (Roads), Tura Circle, Tura Division
7.	The S.E., P.W.D. (Roads), Williamnagar Division
8.	The S.E., P.W.D. (Roads), Jowai Division
9.	The E.E., P.W.D. (Roads), Mechanical Division, Shillong
10.	The E.E., P.W.D. (Roads), Mechanical Division, Tura
11.	The E.E., P.W.D. (Roads), Mechanical Division, Jowai
12.	The E.E., P.W.D. (Roads), Shillong South Division
13.	The E.E., P.W.D. (Roads), Shillong Central Division
14.	The E.E., P.W.D. (Roads), Shillong North Division, Nongpoh
15.	The E.E., P.W.D. (Roads), Mairang Division
16.	The E.E., P.W.D. (Roads), Mawsynram Division, Mawsynram
17.	The E.E., P.W.D. (Roads), Mawkyrwat Division
18.	The E.E., P.W.D. (Roads), National Highway Division, Shillong
19.	The E.E., P.W.D. (Roads), National Highway Bye-Pass Division
20.	The E.E., P.W.D. (Roads), Nongstoin Division, Nongstoin
21.	The E.E., P.W.D. (Roads), N.H.-cum-Central Division, Tura
22.	The E.E., P.W.D. (Roads), Tura North Division
23.	The E.E., P.W.D. (Roads), Williamnagar Division
24.	The E.E., P.W.D. (Roads), Baghmara Division
25.	The E.E., P.W.D. (Roads), NEC Tura Division

Sl.No.	Name of Divisions
26.	The E.E., P.W.D. (Roads), North Jowai Division, Jowai
27.	The E.E., P.W.D. (Roads), South Jowai Division, Jowai
28.	The E.E., P.W.D. (Roads), Central Jowai Division, Jowai
29.	The E.E., P.W.D. (Roads), NEC Jowai Division
30.	The E.E., P.W.D. (Roads), Barengapara Division, Barengapara
31.	The E.E., PWD (Roads) Sohra Division, Sohra
32.	The E.E., PWD (Roads) Umsning Division, Umsning
33.	The E.E., PWD (Roads), Ranikor Division, Ranikor
34.	The E.E., PWD(Roads), Ampati Division, Ampati
35.	The E.E., P.W.D (Roads) Rangai Valley Water Resource Division.
36.	The E.E., PWD(Roads), Resubelpara Division, Resubelpara
37.	The E.E., PWD(Roads) Baghmara NH Division, Baghmara
38.	The Principal PWD, SA Training Centre, Laitlyngkot*

PUBLIC WORKS DEPARTMENT (BUILDINGS)

Sl.No.	Name of Divisions
1.	The C.E., P.W.D. (Buildings), Shillong Division
2.	The S.E., P.W.D. (Buildings), Shillong Division
3.	The E.E., P.W.D. (Buildings), Shillong Building Division
4.	The E.E., P.W.D. (Buildings), Tura Building Division
5.	The E.E., P.W.D. (Buildings), Jowai Building Division
6.	The E.E., P.W.D. (Buildings), Electrical Division, Shillong

PUBLIC HEALTH ENGINEERING DEPARTMENT

Sl.No.	Name of Divisions
1.	The C.E., (P.H.E.), Shillong Division
2.	The S.E., (P.H.E.), Tura Circle, Tura Division
3.	The S.E., (P.H.E.), Greater Shillong Circle
4.	The S.E., (P.H.E.), Rural Circle, Shillong
5.	The E.E., (P.H.E.), Greater Shillong Water Supply Division- I
6.	The E.E., (P.H.E.), Greater Shillong Water Supply Division - II Mawphlang
7.	The E.E., (P.H.E.), Nongstoin Division, Nongstoin
8.	The E.E., (P.H.E.), Hills Division, Shillong
9.	The E.E., (P.H.E.), Sewerage and Drainage Division Shillong
10.	The E.E., (P.H.E.), Electrical Division, Mawphlang
11.	The E.E., (P.H.E.), Investigation Unit Division , Shillong
12.	The E.E., (P.H.E.), Mawkyrwat Division, Mawkyrwat
13.	The E.E., (P.H.E.), Nongpoh Division, Nongpoh
14.	The E.E., (P.H.E.), Simsangiri Division, Williamnagar
15.	The E.E., (P.H.E.), Baghmara Division, Baghmara
16.	The E.E., (P.H.E.), Resubelpara Division, Resubelpara
17.	The E.E., (P.H.E.), Tura Division, Tura
18.	The E.E., (P.H.E.), Jowai Division, Jowai
19.	The E.E., (P.H.E.), Sohra Division, Sohra
20.	The E.E., (P.H.E.), North Division, Tura
21.	The Additional C.E., (P.H.E.), Zone-II, Garo Hills Tura
22.	The E.E., P.H.E , Electrical Division , Shillong
23.	The E.E., P.H.E., (RWS), Mairang Division, Mairang
24.	The E.E., (P.H.E.), Umsning Division, Umsning
25.	The E.E., (P.H.E.), Electrical Division, Jowai
26.	The E.E., (P.H.E.), Ampati Division, Ampati
27.	The S.E., P.H.E , Electrical Circle, Shillong

Sl.No.	Name of Divisions
28.	The S.E.,(P.H.E.), Simsangiri Circle, Williamnagar
29.	The S.E.,(P.H.E.), Ri-bhoi Circle, Nongpoh
30.	The S.E., (P.H.E.), Western Circle, Nongstoin

Water Resources Department

Sl.No.	Name of Divisions
1.	The Chief Engineer , Directorate of Water Resources , Meghalaya, Shillong
2.	The S.E., (Water Resources), Shillong Circle, Shillong
3.	The S.E.,(Water Resources), Garo Hills Circle, Tura
4.	The E.E., (Water Resources), East Garo Hills Division, Williamnagar
5.	The E.E., (Water Resources), West Garo Hills Division, Tura
6.	The E.E., (Water Resources), South Garo Hills Division, Baghmara
7.	The E.E., (Water Resources), East Khasi Hills Division, Shillong
8.	The E.E., (Water Resources), West Khasi Hills Division, Nongstoin
9.	The E.E., (Water Resources), Jaintia Hills Division, Jowai
10.	The E.E., (Water Resources), Ri-bhoi Division, Nongpoh
11.	The E.E., (Water Resources), Ampati Division
12.	The E.E., (Water Resources), Resubelpara Division
13.	The E.E., (Water Resources), Mawkyrwat Division
14.	The E.E., (Water Resources), Khliehriat Division

OTHERS

Sl.No.	Name of Divisions
1.	The Estate Officer (GAD), Meghalaya, Shillong
2.	The Director of Health Services(Engineering Wing), Meghalaya, Shillong
3.	The Director of Urban Affairs, Meghalaya, Shillong

Annexure – II**MW Section****POSITION OF RECEIPT OF MONTHLY DIVISIONAL ACCOUNTS FOR THE YEAR 2018-19****P.W.D. (ROADS)**

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19	Average Delay
1	Chief Engineer, PWD (Roads), Shillong	DOR	10/05/18	11/06/18	10/07/18	9/08/18	7/09/18	10/10/18	6/11/18	6/12/18	6/02/19	12/02/19	12/03/19	14/05/19	5.5 66
		ROD	0	1	0	0	0	0	0	0	27	2	2	34	
2	Addl. Chief Engr, Western Zone-II, Tura	DOR	15/05/18	14/06/18	18/07/18	6/08/18	19/09/18	24/10/18	19/11/18	13/102/18	29/01/19	18/02/19	11/03/19	23/04/19	7.75 93
		ROD	5	4	8	0	9	14	9	3	19	8	1	13	
3	S.E., Eastern Circle, Shillong	DOR	17/05/18	19/06/18	23/07/18	14/08/18	11/09/18	10/10/18	13/11/18	10/12/18	16/01/19	15/02/19	18/03/19	9/04/119	4.67 56
		ROD	7	9	13	4	1	0	3	0	6	5	8	0	
4	S.E., Western Circle, Nongstoin	DOR	10/05/18	7/06/18	6/07/18	10/08/18	6/09/18	8/10/18	8/11/18	7/12/18	10/01/19	6/02/19	7/03/19	5/04/19	0 0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	
5	S.E., NH Shillong Circle	DOR	9/05/18	11/06/18	10/07/18	10/08/18	12/09/18	29/10/18	6/11/18	7/12/18	15/01/19	4/02/19	6/03/19	8/04/19	2.25 27
		ROD	0	1	0	0	2	19	0	0	5	0	0	0	

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19	Average Delay
6	S.E., Williamnagar Circle	DOR	10/05/18	20/06/18	27/07/18	27/08/18	19/09/18	29/10/18	19/11/18	17/12/18	23/01/19	25/02/19	18/03/19	18/04/19	11 132
		ROD	0	10	17	17	9	19	9	7	13	15	8	8	
7	S.E., Tura Circle	DOR	8/05/18	12/06/18	23/07/18	6/08/18	13/09/18	16/10/18	16/11/18	13/12/18	22/01/19	8/02/19	13/03/19	18/04/19	4.67 56
		ROD	0	2	13	0	3	6	6	3	12	0	3	8	
8	S.E., Jowai Circle	DOR	4/05/18	14/06/18	26/07/18	13/08/18	10/09/18	26/10/18	14/11/18	20/12/18	10/01/19	13/02/19	11/03/19	16/04/19	5.25 63
		ROD	0	4	16	3	0	16	4	10	0	3	1	6	
9	E.E., NEC Tura Division, Tura.	DOR	9/05/18	12/06/18	27/07/18	7/08/18	12/09/18	22/10/18	5/11/18	6/12/18	29/01/19	13/02/19	7/03/19	03/05/19	6.5 78
		ROD	0	2	17	0	2	12	0	0	19	3	0	23	
10	E.E., Barengapara Division, Barengapara.	DOR	7/05/18	6/6/18	16/07/18	6/08/18	7/09/18	15/10/18	8/11/18	7/12/18	24/01/19	8/02/19	5/03/19	29/04/19	3.67 44
		ROD	0	0	6	0	0	5	0	0	14	0	0	19	
11	E.E., Williamnagar Division, Williamnagar	DOR	29/05/18	11/06/18	7/08/18	20/08/18	11/09/18	1/11/18	22/11/18	5/12/18	13/02/19	13/02/19	18/03/19	06/05/19	13.58 163
		ROD	19	1	28	10	1	22	12	0	33	3	8	26	
12	Principal, PWD Section, Asstt. Training Centre, Laitlyngkot	DOR	4/05/18	13/06/18	10/07/18	8/08/18	11/09/18	25/10/18	8/11/18	11/12/18	10/01/19	11/02/19	12/03/19	16/04/19	2.42 29
		ROD	0	3	0	0	1	15	0	1	0	1	2	6	
13	Project Manager, Rongai Valley Project, Chibinang	DOR	7/05/18	21/06/18	23/07/18	20/08/18	12/09/18	23/10/18	13/11/18	13/11/18	28/01/19	25/02/19	25/03/19	06/05/19	10.75 129
		ROD	0	11	13	10	2	13	3	3	18	15	15	26	

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19	Average Delay
14	E.E., Baghmara Division, South Garo Hills.	DOR	11/05/18	8/06/18	31/07/18	13/08/18	17/09/18	5/11/18	20/11/18	11/12/18	5/02/19	5/02/19	18/03/19	06/05/19	10.75 129
		ROD	1	0	21	3	7	26	10	1	26	0	8	26	
15	E.E., Ampati Division, Ampati	DOR	17/05/18	13/06/18 /	1/08/18	17/08/18	18/09/18	16/10/18	2/11/18	7/12/18	29/01/19	22/02/19	14/03/19	06/05/19	10.33 124
		ROD	7	3	22	17	8	6	0	0	19	12	4	26	
16	E.E., Resubelpara Division, Resubelpara.	DOR	11/05/18	18/06/18	26/07/18	9/08/18	17/09/18	25/10/18	16/11/18	7/02/18	7/02/19	21/02/19	26/03/19	10/05/19	4.75 57
		ROD	1	8	16	0	7	15	6	0	0	11	16	30	
17	E.E., Nongstoin Division, Nongstoin	DOR	4/05/18	7/06/18	12/07/18	6/08/18	7/09/18	12/10/18	9/11/18	6/12/18	17/01/19	8/02/19	8/03/19	25/04/19	2.17 26
		ROD	0	0	2	0	0	2	0	0	7	0	0	15	
18	E.E., Mawsynram Division, Mawsynram	DOR	4/05/18	8/06/18	12/07/18	9/08/18	12/09/18	8/10/18	2/11/18	7/12/18	11/01/10 9	15/02/19	7/03/19	22/04/19	1.83 22
		ROD	0	0	2	0	2	0	0	0	1	5	0	12	
19	E.E., Sohra Division, Sohra	DOR	4/05/18	8/06/18	23/07/18	10/08/18	7/09/18	25/10/18	8/11/18	14/12/18	31/01/19	7/02/19	15/03/19	06/05/19	7 84
		ROD	0	0	13	0	0	15	0	4	21	0	5	26	
20	E.E., Umsning Division, Umsning	DOR	7/05/18	14/06/18	24/07/18	2/08/18	6/09/18	16/10/18	9/11/18	6/12/18	24/01/19	12/02/19	6/03/19	24/04/19	4.5 54
		ROD	0	4	14	0	0	6	0	0	14	2	0	14	
21	E.E., National Highway Bye-Pass Division, Shillong	DOR	17/05/18	13/06/18	17/06/18	27/08/18	7/09/18	15/10/18	2/11/18	6/12/18	23/01/19	8/02/19	8/03/19	16/05/19	7.33 88
		ROD	7	3	7	17	0	5	0	0	13	0	0	36	

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19	Average Delay
22	E.E., N. Highway Division, Shillong	DOR	4/05/18	12/06/18	19/07/18	10/08/18	12/09/18	22/10/18	8/11/18	10/12/18	23/01/19	8/02/19	7/03/19	26/04/19	4.5 54
		ROD	0	2	9	0	2	12	0	0	13	0	0	16	
23	E.E., Ranikor Division, Ranikor	DOR	7/05/18	11/06/18	16/07/18	10/08/18	13/09/18	12/10/18	2/11/18	3/12/18	18/01/19	20/02/19	8/03/19	06/05/19	4.67 56
		ROD	0	1	6	0	3	2	0	0	8	10	0	26	
24	E.E., North Jowai Division, Jowai	DOR	14/05/18	8/06/18	25/07/18	8/08/18	12/09/18	22/10/18	6/11/18	13/12/18	23/01/19	14/02/19	8/03/19	29/04/19	6.08 73
		ROD	4	0	15	0	2	12	0	3	14	4	0	19	
25	E.E., South Jowai Division, Jowai	DOR	9/05/18	6/06/18	3/08/18	14/08/18	17/09/18	12/10/18	5/11/18	6/12/18	15/01/19	8/02/19	8/03/19	24/04/19	2.67 32
		ROD	0	0	0	4	7	2	0	0	5	0	0	14	
26	E.E., Central Jowai Division, Jowai	DOR	9/05/18	8/06/18	23/07/18	10/08/18	7/09/18	11/10/18	16/11/18/18	12/02/18	16/01/19	8/02/19	8/03/19	24/04/19	3.5 42
		ROD	0	0	13	0	0	1	6	2	6	0	0	14	
27	E.E., NEC Jowai Division, Jowai	DOR	4/05/18	4/06/18	24/07/18	8/08/18	10/09/18	10/10/18	1/11/18	5/12/18	16/01/19	6/02/19	7/03/19	25/04/19	2.92 35
		ROD	0	0	14	0	0	0	0	0	6	0	0	15	
28.	E.E., N.H.-Cum-Central Division, Tura	DOR	8/05/18	12/06/18	23/07/18	16/08/18	13/09/18	12/10/18	12/11/18	14/12/18	24/01/19	8/02/19	12/03/19	18/04/19	4.67 56
		ROD	0	2	13	6	3	2	2	4	14	0	2	8	
29	E.E., Tura North Division, Tura	DOR	8/05/18	12/06/18	18/07/18	3/08/18	7/09/18	16/10/18	12/11/18	5/12/18	21/01/19	8/02/19	5/03/19	18/04/19	3.08 37
		ROD	0	2	8	0	0	6	2	0	11	0	0	8	

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19	Average Delay
30	E.E., Shillong North Division, Nongpoh	DOR	7/05/18	11/06/18	2/08/18	13/08/18	14/09/18	6/11/18	19/11/18	17/12/18	5/03/19	5/03/19	18/03/19	15/05/19	16.08 193
		ROD	0	1	23	3	4	26	9	7	54	23	8	35	
31	E.E., Mairang, West Khasi Hills Division.	DOR	3/05/18	8/06/18	6/07/18	6/08/18	7/09/18	10/10/18	8/11/18	7/12/18	10/01/19	8/02/19	7/03/19	8/04/19	0 0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	
32.	E.E., Mawkyrwat Division	DOR	21/05/18	18/06/18	10/08/18	13/08/18	11/09/18	23/10/18	13/11/18	10/12/18	7/02/19	18/02/19	11/03/19	29/04/19	10.42 125
		ROD	11	8	30	3	1	13	3	0	28	8	1	19	
33	EE, Mechanical Division, Shillong.	DOR	7/05/18	11/06/18	11/07/18	8/08/18	7/09/18	9/10/18	8/11/18	6/12/18	16/01/19	12/02/19	7/03/19	18/04/19	1.5 18
		ROD	0	1	1	0	0	0	0	0	6	2	0	8	
34	E.E., Mechanical Division, Tura,	DOR	10/05/18	11/06/18	18/07/18	3/08/18	6/09/18	12/10/18	2/11/18	11/12/18	21/01/19	8/02/19	7/03/19	18/04/19	2.58 31
		ROD	0	1	8	0	0	2	0	1	11	0	0	8	
35	E.E., Mechanical Division, Jowai	DOR	8/05/18	13/06/18	9/07/18	2/08/18	7/09/18	10/10/18	5/11/18	5/11/18	10/10/19	7/02/19	7/03/19	10/04/19	0.25 3
		ROD	0	3	0	0	0	0	0	0	0	0	0	0	
36	E.E., Shillong South Division, Shillong.	DOR	14/05/18	12/06/18	31/07/18	10/08/18	11/09/18	25/10/18	6/11/18	7/12/18	24/01/19	8/02/19	11/03/19	09/05/19	7.25 87
		ROD	4	2	21	0	1	15	0	0	14	0	1	29	
37	E.E., Shillong Central Division, Shillong.	DOR	8/05/18	11/06/18	01/08/18	13/08/18	10/09/18	25/10/18	8/11/18	11/12/18	30/01/19	13/02/19	19/03/19	20/05/19	9.5 114
		ROD	0	1	22	3	0	15	0	1	20	3	9	40	
38	E.E. Baghmara NH Division, Baghmara.	DOR	23/05/18	12/06/18	31/07/18	13/08/18	14/09/18	5/11/18	26/11/18	13/12/18	4/02/19	4/02/19	25/03/19	06/05/19	12.75 153
		ROD	13	2	21	3	4	25	16	3	25	0	15	26	

P.W.D. (Buildings)

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19	Average Delay
1.	Chief Engineer, PWD (Buildings), Shillong	DOR	11/05/18	28/06/18	31/07/18	14/08/18	12/09/18	16/10/18	22/11/18	11/12/18	22/01/19	21/02/19	12/03/19	26/04/19	8.67 104
		ROD	1	18	21	4	2	6	12	1	12	11	0	16	
2.	S.E., Building Circle, Shillong	DOR	4/05/18	14/06/18	12/07/18	8/08/18	7/09/18	10/10/18	6/11/18	4/12/18	14/01/19	8/02/19	7/03/19	5/04/19	0.83 10
		ROD	0	4	2	0	0	0	0	0	4	0	0	0	
3.	E.E., Shillong Building Division, Shillong	DOR	9/05/18	14/06/18	25/07/18	8/08/18	7/09/18	22/10/18	19/11/18	6/12/18	4/02/19	14/02/19	8/03/19	10/05/19	8.25 99
		ROD	0	4	15	0	0	12	9	0	25	4	0	30	
4.	E.E., Electrical Division, Shillong	DOR	11/05/18	11/06/18	13/07/18	16/08/18	17/09/18	25/10/18	14/11/18	6/12/18	14/01/19	11/02/19	7/03/19	8/04/19	3.42 41
		ROD	1	1	3	6	7	15	4	0	4	0	0	0	
5.	E.E., Tura Building Division, Tura	DOR	23/05/18	20/06/18	1/08/18	16/08/18	19/09/18	29/10/18	26/11/18	12/12/18	4/02/19	18/02/19	19/03/19	14/05/19	14.42 173
		ROD	13	10	22	6	9	19	16	2	25	8	9	34	
6.	E.E., Jowai Building Division, Jowai	DOR	9/05/18	15/06/18	27/07/18	9/08/18	10/09/18	26/10/18	8/11/18	7/12/18	4/02/19	7/02/19	7/03/19	25/04/19	6.17 74
		ROD	0	5	17	0	0	16	0	0	21	0	0	15	

P.H.E. Department

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19	Average Delay
1.	Chief Engineer, (P.H.E.), Shillong	DOR	2/05/18	7/06/18	10/07/18	8/08/17	7/09/18	10/10/18	13/11/18	10/12/18	21/01/19	8/02/19	7/03/19	2/05/19	3 36
		ROD	0	0	0	0	0	0	3	0	11	0	0	22	
2.	Additional C.E. (P.H.E.) Zone-II, West Garo Hills, Tura	DOR	7/05/18	10/07/18	10/07/18	21/08/18	10/09/18	11/10/18	19/11/18	20/12/18	16/01/19	25/02/19	14/03/19	23/04/19	8.25 99
		ROD	0	30	0	11	0	1	9	10	6	15	4	13	
3.	S.E., (P.H.E.), Greater Shillong Circle, Shillong	DOR	7/05/18	8/06/18	5/07/18	2/08/18	4/09/18	5/10/18	8/11/18	6/12/18	10/01/19	7/02/19	5/03/19	5/04/19	0 0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	
4.	S.E., (P.H.E.), Rural Circle, Shillong	DOR	9/05/18	12/06/18	9/07/18	6/08/18	7/09/18	10/10/18	5/11/18	10/12/18	14/01/19	7/02/19	8/03/19	10/04/19	0.5 6
		ROD	0	2	0	0	0	0	0	0	4	0	0	0	
5.	S.E., (P.H.E.), Tura Circle, Tura Division	DOR	16/05/18	15/06/18	7/08/18	24/08/18	7/09/18	29/10/18	16/11/18	13/12/18	7/02/19	7/02/19	14/03/19	3/05/19	11.33 136
		ROD	6	5	28	14	0	19	6	3	28	0	4	23	
6.	S.E., (P.H.E.), Electrical Circle, Shillong	DOR	8/05/18	8/06/18	11/07/18	7/08/18	7/09/18	15/10/18	5/11/18	10/12/18	9/01/19	7/02/19	6/03/19	4/04/19	0.5 6
		ROD	0	0	1	0	0	5	0	0	0	0	0	0	
7.	S.E., (P.H.E.), Simsangiri Circle, Williamnagar	DOR	7/06/18	15/06/18	13/08/18	13/08/18	17/08/18	10/12/18	10/12/18	10/12/18	8/03/19	8/03/19	8/03/19	3/05/19	22.75 273
		ROD	28	5	34	3	7	61	30	0	57	26	0	22	

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19	Average Delay
8.	S.E.,(P.H.E.) Ri-bhoi Circle, Nongpoh	DOR	2/05/18	7/06/18	10/07/18	14/08/18	5/09/18	4/09/18	14/11/18	13/11/18	11/01/19	6/02/19	6/03/19	10/04/19	1 12
		ROD	0	0	0	4	0	0	4	3	1	0	0	0	
9.	S.E., (P.H.E.), Western Circle, Nongstoin	DOR	10/05/18	8/06/18	9/07/18	8/08/18	7/09/18	10/10/18	8/11/18	6/12/18	15/01/19	8/02/19	6/03/19	8/03/19	0.42 5
		ROD	0	0	0	0	0	0	0	0	5	0	0	0	
10.	E.E., (P.H.E.), Electrical Division, Mawphlang	DOR	21/05/18	27/06/18	2/08/18	10/08/18	11/09/18	29/10/18	13/11/18	14/12/18	30/01/19	8/02/19	6/03/19	14/05/19	12.75 153
		ROD	11	17	23	0	1	19	3	4	20	0	0	55	
11.	E.E., (P.H.E.), G. Shg Water Supply Divn – II., Mawphlang	DOR	9/05/18	11/06/18	13/07/18	2/08/18	11/09/18	12/10/18	8/11/18	10/12/18	12/03/19	12/03/19	12/03/19	7/05/19	10.58 127
		ROD	0	1	3	0	1	2	0	0	61	30	2	27	
12.	E.E., (P.H.E.), G Shg Water Supply Division - I	DOR	7/05/18	7/06/18	12/07/18	3/08/18	7/09/18	12/10/18	6/11/18	10/12/18	15/01/19	8/02/19	7/03/19	18/04/19	1.42 17
		ROD	0	0	2	0	0	2	0	0	5	0	0	8	
13.	E.E., (P.H.E.), Hills Division, Shillong	DOR	4/05/18	8/06/18	16/07/18	9/08/18	10/09/18	15/10/18	8/11/18	11/12/18	17/01/19	8/02/19	6/03/19	30/04/19	3.25 39
		ROD	0	0	6	0	0	5	0	01	7	0	0	20	
14.	E.E., (P.H.E.), Investigation Unit Division, Shillong	DOR	9/05/18	8/06/18	11/07/18	6/08/18	10/09/18	09/10/18	6/11/18	10/12/18	10/01/19	7/02/19	8/03/19	8/04/19	0.08 1
		ROD	0	0	1	0	0	0	0	0	0	0	0	0	
15.	E.E., (P.H.E.), Electrical Division, Shillong	DOR	7/05/18	8/06/18	18/07/18	7/08/18	12/09/18	16/10/18	8/11/18	11/12/18	24/01/19	7/02/19	5/03/19	22/04/19	3.58 43
		ROD	0	0	8	0	2	6	0	1	14	0	0	12	

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19	Average Delay
16.	E.E., (P.H.E.), Sohra Division, Sohra	DOR	10/05/18	14/06/18	19/07/18	8/08/18	11/09/18	12/10/18	13/11/18	10/12/18	15/01/19	9/02/19	13/03/19	29/04/19	3.83 46
		ROD	0	4	9	0	1	2	3	0	5	0	3	19	
17.	E.E. (P.H.E.), Umsning Division, Umsning	DOR	7/05/18	5/06/18	11/07/18	3/08/18	7/09/18	10/10/18	13/11/18	11/12/18	11/01/19	7/02/19	8/03/19	18/04/19	1.17 14
		ROD	0	0	1	0	0	0	3	1	1	0	0	8	
18.	E.E., P.H.E.(RWS), Mairang Division, Mairang	DOR	10/05/18	8/06/18	10/07/18	9/08/18	7/09/18	10/10/18	8/11/18	10/12/18	10/01/19	8/02/19	8/03/19	24/04/19	1.17 14
		ROD	0	0	0	0	0	0	0	0	0	0	0	14	
19.	E.E. (P.H.E.), Sewerage & Drainage Divn, Shillong	DOR	8/05/18	11/06/18	18/07/18	7/08/18	11/09/18	25/10/18	6/11/18	10/12/18	15/01/19	8/02/19	7/03/19	18/04/19	3.17 38
		ROD	0	1	8	0	1	15	0	0	5	0	0	8	
20.	E.E., (P.H.E.), Mawkyrwat Divn, Mawkyrwat	DOR	10/05/18	11/06/18	10/07/18	6/08/18	11/09/18	08/10/18	5/11/18	10/12/18	22/01/19	8/02/19	11/03/19	29/04/19	2.83 34
		ROD	0	1	0	0	1	0	0	0	12	0	1	19	
21.	E.E., (P.H.E.), Jowai Division, Jowai	DOR	14/05/18	20/06/18	25/07/18	10/08/18	24/09/18	22/10/18	13/11/18	14/12/18	25/01/19	18/02/19	13/03/19	3/05/19	9.25 111
		ROD	4	10	15	0	14	12	3	4	15	8	3	23	
22.	E.E., (P.H.E.) Electrical Division, Jowai	DOR	8/05/18	6/06/18	16/07/18	3/08/18	6/09/18	12/10/18	8/11/18	7/12/18	17/01/19	6/02/19	8/03/19	30/04/19	2.92 35
		ROD	0	0	6	0	0	2	0	0	7	0	0	20	
23.	E.E., (P.H.E.), Nongpoh Division, Nongpoh	DOR	9/05/18	11/06/18	13/07/18	9/08/18	7/09/18	11/10/18	9/11/18	10/12/18	17/01/19	8/02/19	9/03/19	18/04/19	1.67 20
		ROD	0	1	3	0	0	1	0	0	7	0	0	8	

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19	Average Delay
24.	E.E., (P.H.E.), Nongstoin Division, Nongstoin	DOR	14/05/18	8/06/18	12/07/18	9/08/18	13/09/18	8/10/18	8/11/18	10/12/18	15/01/18	7/02/19	7/03/19	23/04/19	2.25 27
		ROD	4	0	2	0	3	0	0	0	5	0	0	13	
25.	E.E., (P.H.E.), Resubelpara Division, Resubelpara	DOR	9/05/18	8/06/18	10/08/18	10/08/18	10/09/18	15/10/18	01/11/18	5/12/18	25/01/18	6/02/19	7/03/19	08/05/19	6.58 79
		ROD	0	0	31	0	0	5	0	0	15	0	0	28	
26.	E.E., (P.H.E.) North Division, Tura	DOR	11/05/18	26/06/18	26/07/18	17/08/18	13/09/18	15/10/18	05/11/18	13/12/18	24/01/19	7/02/19	14/03/19	1/05/19	7.5 90
		ROD	1	16	16	7	3	5	0	3	14	0	4	21	
27.	E.E., (P.H.E.), Tura Division, Tura	DOR	4/05/18	15/06/18	26/07/18	6/08/18	11/09/18	15/10/18	16/11/18	13/12/18	28/01/19	21/02/19	14/03/19	3/05/19	7.42 89
		ROD	0	5	16	0	1	5	6	0	18	11	4	23	
28.	E.E., (P.H.E.), Simsangiri Division, Williamnagar	DOR	11/05/18	21/06/18	13/07/18	9/08/18	13/09/18	12/10/18	16/11/18	7/12/18	30/01/19	14/03/19	14/03/19	10/05/19	9.5 114
		ROD	1	11	3	0	3	2	6	0	20	34	4	30	
29.	E.E., (P.H.E.) Ampati Division, Ampati	DOR	14/05/18	11/06/18	26/07/18	9/08/18	12/09/18	15/10/18	5/11/18	10/12/18	28/01/19	8/02/19	13/03/19	30/04/19	5.75 69
		ROD	4	1	16	0	2	5	0	0	18	0	3	20	
30.	E.E., (P.H.E.), Baghmara Division, Baghmara	DOR	9/05/18	11/06/18	27/07/18	6/08/18	10/09/18	8/10/18	8/11/18	13/12/18	17/01/19	8/02/19	7/03/19	24/04/19	3.17 38
		ROD	0	1	13	0	0	0	0	3	7	0	0	14	

Water Resources Department

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19	Average Delay
1.	Chief Engineer, Water Resources, Shillong	DOR	09/05/18	13/06/18	13/07/18	7/08/18	7/09/18	6/11/18	6/11/18	07/12/18	25/01/19	11/02/19	3/03/19	26/04/19	5.33 64
		ROD	0	3	3	0	0	26	0	0	15	1	0	16	
2.	S.E., Water Resources, Shillong Circle, Shillong	DOR	10/05/18	8/06/18	11/07/18	8/08/18	12/09/18	12/10/18	06/11/18	06/12/18	18/01/19	08/02/19	8/03/19	21/04/19	1.25 15
		ROD	0	0	1	0	2	2	0	0	8	0	0	2	
3.	S.E., Garo Hills Circle, Tura	DOR	28/05/18	20/06/18	28/08/18	24/09/18	24/09/18	14/11/18	03/12/18	04/01/19	28/01/19	5/03/19	25/03/19	16/05/19	23.08 277
		ROD	18	10	48	28	14	35	23	24	18	23	0	36	
4.	E.E., East Khasi Hills Division, Shillong	DOR	10/05/18	8/06/18	09/07/18	3/08/18	7/09/18	10/11/18	06/11/18	06/12/18	24/01/19	08/02/19	6/03/19	29/04/19	2.75 33
		ROD	0	0	0	0	0	0	0	0	14	0	0	19	
5.	E.E., West Khasi Hills Division, Nongstoin	DOR	04/05/18	7/06/18	13/07/18	3/08/18	13/09/18	18/10/18	8/11/18	07/12/18	16/01/19	13/02/19	7/03/19	01/05/19	3.67 44
		ROD	0	0	3	0	3	8	0	0	6	3	0	21	
6.	E.E., Ri-bhoi Division, Nongpoh	DOR	10/05/18	8/06/18	16/07/18	10/08/18	11/09/18	23/10/18	06/11/18	04/12/18	11/01/19	05/02/19	6/03/19	23/04/19	2.83 34
		ROD	0	0	6	0	1	13	0	0	1	0	0	13	
7.	E.E., East Garo Hills Division, Williamnagar	DOR	07/05/18	8/06/18	20/07/18	13/08/18	14/09/18	29/10/18	8/11/18	10/12/18	18/01/19	08/02/19	14/03/19	06/05/19	6.17 74
		ROD	0	0	10	3	4	19	0	0	8	0	4	26	

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19	Average Delay
8	E.E., South Garo Hills Division, Baghmara	DOR	03/05/18	25/06/18	23/07/18	31/08/18	19/09/18	5/11/18	5/11/18	03/12/18	28/01/19	18/02/19	11/03/19	23/05/19	12.75 153
		ROD	0	15	13	21	9	25	0	0	18	8	1	43	
9	E.E., West Garo Hills Division, Tura	DOR	15/05/18	12/06/18	7/08/18	7/08/18	14/09/18	26/10/18	14/11/18	14/12/18	28/01/19	07/02/19	8/03/19	13/05/19	9.5 114
		ROD	5	2	28	0	4	16	4	4	18	0	0	33	
10	E.E., Jaintia Hills Division, Jowai	DOR	4/05/18	11/06/18	11/07/18	3/08/18	06/09/18	22/10/18	5/11/18	10/12/18	11/01/19	08/02/19	8/03/19	23/04/19	2.33 28
		ROD	0	1	1	0	0	12	0	0	1	0	0	13	
11	E.E., Water Resources, Ampati Division	DOR	13/06/18	13/06/18	01/08/18	28/08/18	19/09/18	19/11/18	19/11/18	24/01/19	24/01/19	11/02/19	6/03/19	10/05/19	18.58 223
		ROD	33	3	22	18	9	39	9	45	14	1	0	30	
12	E.E., Water Resources, Resubelpara Division	DOR	7/05/18	18/06/18	13/07/18	13/08/18	11/09/18	24/10/18	27/11/18	11/12/18	15/01/19	19/02/19	8/03/19	29/04/19	6.67 80
		ROD	0	8	3	3	1	14	17	1	5	9	0	19	
13	E.E., Water Resources, Mawkyrwat Division	DOR	3/05/18	8/06/18	9/07/18	9/08/18	7/09/18	22/10/18	5/11/18	13/12/18	10/01/19	15/02/19	8/03/19	10/05/19	4.17 50
		ROD	0	0	0	0	0	12	0	3	0	5	0	30	
14	E.E., Water Resources, Khliehriat Division	DOR	16/05/18	12/06/18	11/07/18	10/08/18	7/09/18	12/10/18	8/11/18	11/12/18	11/01/19	08/02/19	15/03/19	26/04/19	2.83 34
		ROD	6	2	1	0	0	2	0	1	1	0	5	16	

Other Departments

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19	Average Delay
1.	D.H.S. (Engineering Wing), Shillong	DOR	8/05/18	12/06/18	20/07/18	9/08/18	7/09/18	24/10/18	14/11/18	05/12/18	24/01/19	11/02/19	7/03/19	25/04/19	560
		ROD	0	2	10	0	0	14	4	0	14	1	0	15	

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19	Average Delay
2.	Director of Urban Affairs, Shillong	DOR	15/05/18	8/06/18	6/07/18	2/08/18	10/09/18	8/10/18	6/11/18	07/12/18	14/01/19	06/02/19	6/03/19	14/05/19	35843
		ROD	5	0	0	0	0	0	0	0	4	0	0	34	

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19	Average Delay
3.	Estate Officer (GAD), Shillong	DOR	07/05/18	8/06/18	16/07/18	13/08/18	11/09/18	12/10/18	14/11/18	07/12/18	17/01/19	06/02/19	8/03/19	2/05/19	37545
		ROD	0	0	6	3	1	2	4	0	7	0	0	22	

DOR = Date of Receipt, ROD=Range of Delay,

Average Range of delay of 91 Divisions = Total Nos. of days delay/Total Nos. of accounts

Average Range of delay during the year- 6105 /1092 = 5.59 days

Annexure III**Statement of Exclusions of Accounts during 2018-2019**

Divisions whose Accounts were excluded from Monthly Civil Accounts due to late submission of Accounts	Month of Divisional Accounts	No of Divisional Accounts excluded from MCA
-	April – 2018	-
-	May – 2018	-
-	June – 2018	-
The SE (WR) Garo Hills Circle Tura.	July – 2018	1 Division
-	Aug – 2018	-
SE (Water Resources) Garo Hills Circle Tura.	Sept - 2018	4 Divisions
The SE (PHE) Simsanggiri Circle, Williamnagar*	Sept - 2018	
The CE Directorate of Water Resources	Sept - 2018	
The EE (WR) Ampati Division, Ampati	Sept - 2018	
The SE (PHE) Simsanggiri Circle, Williamnagar*	Sept - 2018 Oct – 2018	2 Divisions
The SE, Water Resources) Garo Hills Circle Tura.	Nov - 2018	3 Divisions
The EE (WR) Ampati Division, Ampati	Nov - 2018	
The EE, PWD (Roads) Resubelpara Division	Nov - 2018	
The SE (PHE) Simsanggiri Circle, Williamnagar*	Dec - 2018	3 Divisions
The EE, (PHE) GSWS Mawphlang II*	Dec – 2018,	
The EE, PWD (Roads) Nongpoh Division-	Dec - 2018	
The SE (PHE) Simsanggiri Circle, Williamnagar*	Dec, 2018, Jan, 19	6 Divisions
The EE, (PHE) GSWS Mawphlang II*	Dec, 2018, Jan, 19	
The SE, Water Resources) Garo Hills Circle Tura	Jan - 2019	
The SE (PHE) Simsanggiri Circle, Williamnagar*	Jan – 2019	
-	Feb -2019	-
-	March - 2019	-

*The Divisional Accounts of the SE (Water Resource) Simsanggiri Circle, Williamnagar were excluded from the MCA of September, October, December, 2018 and January, 2019 and EE (PHE) GSWS Mawphlang II were excluded from the MCA of December, 2018 and January, 2019.

Details of Inclusion /Exclusion and delay in rendition

Months 2018-19	Total No of A/cs rendering units	No of Previous month's accounts	Total No of A/cs received in due date	Total No of A/cs received after due date	No of A/cs compiled during the month	No of Exclusion
April, 18	91	0	65	26	91	0
May, 18	91	0	34	57	91	0
June, 18	91	0	18	73	91	0
July, 18	91	0	63	27	91	1
August, 18	91	1	44	48	92	0
Sept, 18	91	0	22	65	87	4
Oct, 18	91	4	56	37	93	2
Nov, 18	91	2	58	32	90	3
Dec, 18	91	3	15	76	91	3
January, 19	91	3	53	35	88	6
February, 19	91	6	57	40	97	0
March, 19	91	0	14	77	91	0
		19	499	593		19

Annexure IV**Statement in respect of Final Reconciliation of Receipts and Payments during the year 2018-2019****Reconciliation of Expenditure**

Sl. No.	Controlling Officers	Grant No.	Major head	Reconciliation Status		
				Fully Reconciled (₹)	Partially Reconciled (₹)	Not Reconciled (₹)
1	Chief Engineer, PWD (Road), Meghalaya, Shillong	56	2059	1669136370	0	0
		56	3054	1890886614	0	0
			5054	7462559508	0	0
		44	2711	0	7990690	2406194
			4711	0	40996307	14003681
		56	4552	44469000	0	0
2	Chief Engineer, PWD (Building), Meghalaya, Shillong	19	2059	479581259	0	0
			2216	0	72581379	29666093
			4059	750662971	0	0
			4202	26611616	0	0
			4216	52619522	0	0
		16	2216		5374973	15624800
		28	2216		65356265	80016159
			4216	33822496		
		45	2216		3915000	1765000
		47	2216		4163900	2950012
		48	2216		2100750	731662
		49	4216	2440700		

Sl. No.	Controlling Officers	Grant No.	Major head	Reconciliation Status		
				Fully Reconciled (₹)	Partially Reconciled (₹)	Not Reconciled (₹)
3	Chief Engineer, PHE, Meghalaya, Shillong	27	2215	2545967894	0	0
			2216	0	2367313	2221913
			4215	2222625650	0	0
			4216	2088829	0	0
			4552	52100000	0	0
4	Chief Engineer, Water Resources (Water Resources), Meghalaya, Shillong	43	2216	0	1465474	858400
			4216	3652547	0	0
		65	2702	572446800	0	0
			2711		1574840	1147413
			4702	825154106	0	0
			4711		56215396	14347982
			4552	38099980	0	0
54	4216	50000000	0	0		
5	Estate Officer (GAD)	22	2216		67252820	161782810
6	Director of Urban Affairs, Meghalaya, Shillong	29	2217	387455911	0	0
			4216	924957	0	0
			4217	537516153		
7	DHS (Engineering Wing), Meghalaya, Shillong	26	2210		0	0
			4210		0	0

Reconciliation of Receipt

Sl. No.	Controlling Officer	Major head	Reconciliation Status		
			Fully Reconciled (₹)	Partially Reconciled (₹)	Not Reconciled (₹)
1.	Chief Engineer, PWD (Road)	0059	173622764	0	0
		0216		33940	195954
2.	Chief Engineer, PWD (Building)	0059	2835408	0	0
		0216		3055898	945768
3.	Director of Urban Affairs	0217	400568	0	0
		0216		0	2220
4.	Chief Engineer, PHE	0215	44253280	0	0
		0216		63660	3165
5.	D.H.S. (Engineering Wing)	0406		0	0
		0210		0	0
6.	Estate Officer, GAD	0216		146186	166376
7.	Chief Engineer, Water Resources	0215	92400	0	0
		0702	9194770	0	0

Annexure V**Statement of Transfer of Funds from Service Heads to Civil Deposits for the year 2018-2019 in respect of Works Department.**

Works Department	Classifications of Expenditure Heads (Service Head debited)				Amount Transferred to 8443-108 Civil Deposits (Civil Deposit credited) (₹)
	Major Head	Sub Major Head	Minor Head	Amount (₹)	
PWD (Buildings)	4059	80	051	0	0
PWD (Buildings)	2059	80	53	1249780	1249780
PWD (Buildings)	2059	80	01	0	0
PWD (Buildings)	2059	80	800	0	0
PWD (Buildings)	4202	01	203	0	0
PWD (Buildings)	2216	07	053	0	0
PWD (Buildings)	4202	01	201	0	0
PWD (Buildings)	4202	01	202	0	0
PWD (Buildings)	4202	02	103	0	0
PWD (Buildings)	4216	01	700	750000	750000
Total of PWD Buildings				1999780	1999780
PWD (Road)	4552	80	800	5560000	5560000
PWD (Road)	5 054	04	800	340113720	340113720
PWD (Road)	3054	01	797	2116000	2116000
PWD (Road)	3054	03	103	2098317	2098317
PWD (Road)	3054	04	105	14446051	14446051
PWD (Road)	2711	01	103	0	0
PWD (Road)	4711	01	103	0	0
PWD (Road)	2059	80	01	913015	913015
PWD (Road)	2059	80	53	0	0
PWD (Road)	2059	80	105	0	0
PWD (Road)	4552	14	800	0	0
Total of PWD (Road)				365247103	365247103
Water Resources	2702	80	001	0	0
Water Resources	2702	80	800	0	0
Water Resources	4702	00	101	0	0
Water Resources	4711	1	800	321429	321429
Water Resources	4711	01	103	583063	583063
Total of Water Resources				904492	904492

Works Department	Classifications of Expenditure Heads (Service Head debited)				Amount Transferred to 8443-108 Civil Deposits (Civil Deposit credited)
	Major Head	Sub Major Head	Minor Head	Amount	
PHE	4216	01	700	00	00
PHE	4215	01	102	185356000	185356000
PHE	4215	01	101	3966180	3966180
PHE	4215	01	800	1524500	1524500
PHE	4215	02	102	0	0
PHE	2215	01	001	49725	49725
PHE	2215	01	800	649625	649625
PHE	2216	07	053	0	0
Total of PHE				191546030	191546030
Dir. of Urban Affairs	2217	80	191	0	0
Dir. of Urban Affairs	2217	80	192	0	0
Dir. of Urban Affairs	2217	05	051	0	0
Dir. of Urban Affairs	2217	80	800	0	0
Dir. of Urban Affairs	4217	60	051	0	0
Dir. of Urban Affairs	2217	80	001	0	0
Total of Director of Urban Affairs				0	0
DHS (Engg. Wing)	2210	80	800	5444581	5444581
DHS (Engg. Wing)	4210	2	800	1146479	1146479
DHS (Engg. Wing)	4210	1	200	0	0
DHS (Engg. Wing)	4210	2	104	6590684	6590684
DHS (Engg. Wing)	4210	2	101	4339981	4339981
DHS (Engg. Wing)	4210	2	103	8011479	8011479
Total of DHS (Engg. Wing)				25533204	25533204
Estate Officer, GAD	2216	05	52	0	0
Estate Officer, GAD	2216	05	800	0	0
Estate Officer, GAD	2216	05	53	0	0
Estate Officer, GAD	2070	00	115	0	0
Total Estate Officer (GAD)				0	0
Total of all Works Departments				585230609	585230609

ANNEXURE VI**POSITION OF RECEIPT OF SCHEDULE OF SETTLEMENT WITH TREASURIES IN FORM 50 & 51 FOR THE YEAR OF 2018- 2019****P.W.D.(ROADS)**

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19
1.	Chief Engineer, PWD(R), Shillong	DOR	20/06/18	24/07/18	24/07/18	20/08/18	25/09/18	24/10/18	20/11/18	3/01/19	25/01/19	5/03/19	25/06/19	25/06/19
		ROD	41	44	14	10	15	14	10	24	15	26	107	76
2.	Addl. Chief Engineer, Western Zone-II, Tura	DOR	14/06/18	18/07/18	6/08/18	19/09/18	24/10/18	19/11/18	13/12/18	29/01/19	18/02/19	11/03/19	23/04/19	13/05/19
		ROD	35	39	27	39	44	40	33	49	39	32	13	33
3.	S.E., Eastern Circle, Shillong	DOR	27/07/18	24/08/18	24/08/18	24/08/18	10/10/18	16/11/18	17/12/18	15/03/19	15/03/19	15/03/19	21/05/19	21/05/19
		ROD	75	75	45	14	30	37	37	95	64	36	72	41
4.	S.E., Western Circle, Nongstoin	DOR	17/05/18	14/06/18	20/07/18	23/08/18	27/09/18	24/10/18	15/11/18	14/12/18	31/01/19	21/02/19	7/03/19	25/04/19
		ROD	7	74	10	13	17	14	5	4	21	11	0	15
5.	S.E., NH Shillong Circle	DOR	12/07/18	12/07/18	20/08/18	12/09/18	4/10/18	11/01/19	8/02/19	8/02/19	8/02/19	22/02/19	14/03/19	21/05/19
		ROD	63	32	41	33	24	93	90	60	29	12	4	41
6.	S.E., Williamnagar Circle	DOR	27/08/18	27/08/18	27/08/18	27/08/18	19/11/18	18/12/18	18/12/19	25/02/19	18/03/19	18/03/19	18/03/19	16/05/19
		ROD	109	78	48	17	70	69	38	77	67	39	8	36
7.	S.E., Tura Circle	DOR	4/07/18	4/07/18	14/08/18	4/10/18	4/10/18	25/12/19	25/02/19	25/02/19	25/02/19	13/03/19	01/07/19	01/07/19
		ROD	55	24	35	55	24	138	107	77	46	34	113	82
8.	S.E., Jowai Circle	DOR	26/06/18	26/06/18	28/11/18	28/11/18	28/11/18	28/11/18	18/03/19	18/03/19	18/03/19	18/03/19	10/06/19	10/06/19
		ROD	47	16	141	110	79	49	128	98	67	39	91	61

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19
9.	E.E., Mechanical Division, Shillong	DOR	4/09/18	4/09/18	7/09/18	7/09/18	3/12/18	3/12/18	03/02/18	22/02/19	22/02/19	29/04/19	15/05/19	15/05/19
		ROD	117	86	59	28	85	54	23	74	43	80	66	35
10.	E.E., Mechanical Division, Tura	DOR	2/08/18	31/07/18	7/09/18	7/09/18	27/11/18	27/11/18	21/01/19	21/01/19	19/02/19	15/03/19	06/06/19	06/06/19
		ROD	84	51	59	28	78	48	72	42	40	36	88	57
11.	E.E., Mechanical Division, Jowai	DOR	15/05/18	18/06/18	20/07/18	9/08/18	17/09/18	24/10/18	12/04/19	12/04/19	12/04/19	12/04/19	12/04/19	3/05/19
		ROD	5	8	10	0	7	14	153	123	92	64	33	23
12.	E.E., Shillong South Division, Shillong	DOR	12/06/18	27/06/18	13/08/18	17/08/18	25/09/18	29/10/18	19/11/18	04/02/19	04/02/19	15/02/19	14/03/19	13/05/19
		ROD	33	17	34	7	15	19	9	56	25	5	4	33
13.	E.E., Shillong Central Division, Shillong	DOR	13/08/18	13/08/18	06/11/18	6/11/18	6/11/18	5/03/19	5/03/19	5/03/19	6/05/19	6/05/19	6/05/19	13/08/19
		ROD	95	64	119	88	57	146	115	85	116	87	57	125
14.	E.E., Shillong North Division, Nongpoh	DOR	26/06/18	18/07/18	13/08/18	19/11/18	19/11/18	19/11/18	22/02/19	22/02/19	5/03/19	4/04/19	13/05/19	13/08/19
		ROD	47	38	34	101	70	40	104	74	54	56	64	125
15.	E.E., Mairang, West Khasi Hills Division	DOR	14/05/18	14/06/18	16/07/18	13/08/18	13/09/18	15/10/18	08/11/18	17/12/18	17/01/19	18/02/19	11/03/19	29/04/19
		ROD	4	4	6	3	3	5	0	7	7	8	32	19
16.	E.E., Mawkyrat Division	DOR	21/05/18	25/06/18	23/07/18	13/08/18	24/09/18	29/10/18	19/11/18	7/01/19	28/01/19	25/02/19	1/04/19	30/04/19
		ROD	11	15	13	3	14	19	9	28	18	15	22	20
17.	E.E., Nongstoin Division, Nongstoin	DOR	11/05/18	15/06/18	30/07/18	31/08/18	24/09/18	29/10/18	3/12/18	21/01/19	21/01/19	21/02/19	18/03/19	29/04/19
		ROD	1	5	20	21	14	19	23	42	11	11	8	19

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19
18.	E.E., Mawsynram Division, Mawsynram	DOR	27/07/18	27/07/18	27/07/18	1/10/18	1/10/18	16/11/18	29/11/18	30/01/19	30/01/19	22/03/19	02/04/19	24/05/19
		ROD	78	47	17	52	21	37	19	51	20	43	23	44
19.	E.E., Sohra Division, Sohra	DOR	14/05/18	25/06/18	30/07/18	23/08/18	24/09/18	29/10/18	19/11/18	15/02/19	15/02/19	15/02/19	15/03/19	20/05/19
		ROD	4	15	20	13	14	19	9	67	36	5	5	40
20.	E.E., Umsning Division, Umsning	DOR	31/05/18	18/06/18	13/09/18	13/09/18	1/11/18	13/11/18	6/12/18	21/02/19	21/02/19	21/02/19	11/03/19	03/05/19
		ROD	21	8	64	34	55	34	27	73	42	11	1	23
21.	E.E., National Highway Bye-Pass Division, Shillong	DOR	16/07/18	16/07/18	31/07/18	12/09/18	24/09/18	1/11/18	4/12/18	14/036/19	14/03/19	14/03/19	14/03/19	22/05/19
		ROD	67	36	21	33	14	22	24	94	63	35	4	42
22.	E.E., National Highway Division, Shillong	DOR	31/07/18	31/07/18	31/07/18	1/10/18	1/10/18	11/12/18	11/12/18	5/03/19	5/03/19	5/03/19	20/05/19	22/05/19
		ROD	82	51	21	52	21	62	31	85	54	25	71	42
23.	E.E., Ranikor Division, Ranikor	DOR	17/09/18	17/09/18	17/09/18	17/09/18	1/10/18	2/11/18	25/03/19	25/03/19	25/03/19	1/04/19	01/0/1	17/05/19
		ROD	130	99	69	7	21	23	135	105	74	53	22	37
24.	E.E., North Jowai Division, Jowai	DOR	14/05/18	12/06/18	23/07/18	8/08/18	12/09/18	22/10/18	26/11/18	10/12/18	23/01/19	11/02/19	5/03/19	26/04/19
		ROD	4	2	13	0	2	12	16	0	13	1	0	16
25.	E.E., South Jowai Division, Jowai	DOR	22/10/18	22/10/18	22/10/18	22/10/18	22/10/18	5/11/18	29/11/18	7/01/19	4/02/19	8/03/19	27/03/19	10/05/19
		ROD	165	134	104	73	42	26	19	28	25	29	17	30
26.	E.E., Central Jowai Division, Jowai	DOR	23/05/18	18/06/18	21/08/18	21/08/18	28/01/19	28/01/19	28/01/19	28/01/19	20/02/19	20/02/19	25/03/19	10/05/19
		ROD	13	8	42	11	140	110	79	49	41	10	15	30

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19
27.	E.E., NEC Jowai Division, Jowai	DOR	7/06/18	29/06/18	16/01/19	16/01/19	16/01/19	16/01/19	16/01/19	14/02/19	14/02/19	10/04/19	10/04/19	9/05/19
		ROD	28	19	190	159	128	98	67	66	35	61	31	29
28.	E.E., N.H.-Cum-Central Division, Tura	DOR	4/07/18	4/10/18	4/10/18	4/10/18	26/11/18	26/11/18	31/12/18	04/02/19	05/03/19	25/03/19	30/04/19	13/05/19
		ROD	55	116	86	55	77	47	51	56	54	46	51	33
29.	E.E., Tura North Division, Tura	DOR	12/06/18	18/07/18	3/08/18	7/09/18	1/10/18	12/11/18	05/12/18	21/01/19	05/03/19	18/04/19	08/05/19	08/05/19
		ROD	33	38	24	28	21	33	25	42	54	69	59	28
30.	E.E., NEC Tura Division, Tura	DOR	7/06/18	19/07/18	3/10/18	3/10/18	3/10/18	30/11/18	31/12/18	11/02/19	21/02/19	15/03/19	30/04/19	13/05/19
		ROD	28	39	85	54	23	51	51	63	42	36	51	33
31.	E.E., Barengapara Division, Barengapara	DOR	15/06/18	29/08/18	29/08/18	15/10/18	15/10/18	26/11/18	25/02/19	25/02/19	25/02/19	25/02/19	10/05/19	10/05/19
		ROD	36	80	50	66	35	47	107	77	46	15	61	30
32.	E.E., Williamnagar Division, Williamnagar	DOR	18/03/19	18/03/19	18/03/19	18/03/19	18/03/19	18/03/19	18/03/19	18/036/19	18/03/19	18/03/19	18/03/19	27/05/19
		ROD	312	281	251	220	189	159	128	98	67	39	8	47
33.	Project Engineer, Rongai Valley Project, Chibinang	DOR	20/08/18	20/08/18	28/09/18	28/09/18	25/02/19	25/02/19	25/02/19	25/03/19	25/03/19	06/05/19	06/05/19	03/06/19
		ROD	102	71	80	49	168	138	107	105	74	87	57	54
34.	E.E., Baghmara Division, South Garo Hills	DOR	31/07/18	31/07/18	20/08/18	28/09/18	08/10/18	03/12/18	03/12/18	14/02/19	11/03/19	11/03/19	24/04/19	24/05/19
		ROD	82	51	41	49	28	54	23	66	60	32	45	44
35.	E.E., Ampati Division, Ampati	DOR	2/08/18	27/08/18	19/09/18	19/09/18	11/10/18	7/12/18	21/02/19	21/02/19	21/02/19	21/05/19	21/05/19	11/06/19
		ROD	84	78	71	40	31	58	103	73	42	102	72	62

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19
36.	E.E., Resubelpara Division, Resubelpara	DOR	19/11/18	19/11/18	19/11/18	19/11/18	09/02/19	09/04/19	09/04/19	09/04/19	10/05/19	12/06/19	12/06/19	12/06/19
		ROD	183	152	122	91	221	181	150	120	120	124	94	63
37.	E.E., Baghmara NH Division, Baghmara	DOR	31/07/18	20/08/18	21/02/19	21/02/19	21/02/19	21/02/19	21/02/19	21/02/19	06/05/19	06/05/19	15/02/19	15/05/19
		ROD	82	71	226	195	164	134	103	73	116	87	66	35
38	Principal PWD SAT Centre, Laitlyngkot	DOR	13/06/18	25/07/18	27/07/18	4/09/18	25/09/18	26/10/18	26/11/18	17/12/18	25/01/19	15/02/19	25/03/19	13/05/19
		ROD	34	45	17	25	15	16	16	7	15	5	15	33

P.W.D. (Buildings)

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19
1	Chief Engineer, PWD (Buildings), Shillong	DOR	27/06/18	26/09/18	26/09/18	26/09/18	26/09/18	30/11/18	30/11/18	15/03/19	15/03/19	15/03/19	20/03/19	15/07/19
		ROD	48	108	78	47	16	51	20	95	64	35	10	96
2	S.E., Building Circle, Shillong	DOR	6/07/18	6/07/18	23/08/18	23/08/18	23/10/18	23/10/18	20/11/18	31/12/18	05/02/19	22/02/19	15/03/19	22/05/19
		ROD	57	26	44	13	43	13	10	21	26	12	5	42
3	E.E., Shillong Building Division, Shillong	DOR	25/07/18	25/07/18	21/08/18	27/08/18	25/09/18	26/11/18	21/01/19	21/01/19	21/02/19	15/03/19	15/03/19	21/05/19
		ROD	76	45	42	17	15	47	72	42	42	36	5	41
4	E.E., Electrical Division, Shillong	DOR	18/05/18	3/10/18	3/10/18	3/10/18	3/10/18	22/03/19	22/03/19	22/03/19	22/03/19	22/03/19	22/03/19	27/06/19
		ROD	8	115	85	54	23	163	132	102	71	43	12	78
5	E.E., Tura Building Division, Tura	DOR	5/09/18	5/09/18	5/09/18	5/09/18	25/03/19	25/03/19	25/03/19	25/03/19	25/03/19	25/03/19	29/08/19	29/08/19
		ROD	118	87	57	26	196	156	135	105	74	46	169	139
6	E.E., Jowai Building Division, Jowai	DOR	30/05/18	9/08/18	9/08/18	25/09/18	25/09/18	6/11/18	14/12/18	14/12/18	5/03/19	5/03/19	22/03/19	10/05/19
		ROD	20	60	30	46	15	27	34	4	54	26	12	30
7.	(a) SDO (Bldg) Megh House, New Delhi	DOR	16/07/18	16/07/18	16/07/18	19/02/19	19/02/19	19/02/19	19/02/19	19/02/19	19/02/19	25/06/19	25/06/19	25/06/19
		ROD	67	36	6	193	162	132	101	71	40	137	107	76
8.	(b) SDO(Bldg), AEE, Nongstoin	DOR	29/05/18	21/08/18	11/12/18	11/12/18	11/12/18	11/12/18	11/12/18	7/05/19	7/05/19	07/05/19	07/05/19	07/05/19
		ROD	19	72	154	123	92	62	31	140	117	88	58	28

P.H.E. Department

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19
1	Chief Engineer, (P.H.E.), Shillong	DOR	2/07/18	16/08/18	16/08/18	16/08/18	11/12/18	11/12/18	11/12/18	30/01/19	30/01/19	25/03/19	25/03/19	27/05/19
		ROD	53	67	37	6	92	62	31	51	20	46	15	47
2	Additional C.E. (P.H.E.) Zone-II, West Garo Hills, Tura	DOR	25/06/18	30/10/18	30/10/18	30/10/18	19/11/18	19/11/18	14/03/19	14/03/19	14/03/19	29/04/19	29/04/19	08/05/19
		ROD	46	142	112	81	70	40	124	94	63	80	50	28
3	S.E., (P.H.E.), Greater Shillong Circle, Shillong	DOR	2/08/18	2/08/18	2/08/18	4/09/18	6/11/18	06/11/18	17/12/18	17/12/18	25/01/19	14/03/19	14/03/19	27/05/19
		ROD	84	53	23	25	57	27	37	7	15	35	4	47
4	S.E., (P.H.E.), Rural Circle, Shillong	DOR	10/10/18	10/10/18	10/10/18	10/10/18	10/10/18	07/03/18	07/03/19	07/03/19	07/03/19	07/06/19	03/06/19	03/06/19
		ROD	153	122	92	61	30	148	117	87	56	28	85	54
5	S.E., (P.H.E.), Tura Circle, Tura Division	DOR	16/11/18	16/11/18	16/11/18	16/11/18	16/11/18	16/11/18	30/05/19	30/05/19	30/05/19	30/05/19	30/05/19	30/05/19
		ROD	190	159	129	98	67	37	201	171	140	111	81	50
6	S.E., (P.H.E.), Electrical Circle, Shillong	DOR	18/05/18	20/08/18	20/08/18	20/08/18	22/10/18	22/10/18	17/12/18	11/02/19	11/02/19	08/03/19	26/04/19	23/05/19
		ROD	8	71	41	10	42	12	37	63	32	29	16	43
7	S.E., (P.H.E.), Simsangiri Circle, Williamnagar	DOR	13/08/18	13/08/18	17/09/18	17/09/18	26/11/18	26/11/18	25/02/19	25/02/19	25/02/19	08/05/19	08/05/19	10/06/19
		ROD	94	64	69	38	77	47	106	77	46	89	59	61

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19
8	S.E.,(P.H.E.) Ri-bhoi Circle, Nongpoh	DOR	24/05/18	2/08/18	2/08/18	12/09/18	28/09/18	10/10/18	21/12/18	21/12/18	06/02/19	26/03/19	26/03/19	15/05/19
		ROD	14	53	23	33	18	0	41	11	27	47	16	35
9	S.E., (P.H.E.) , Western Circle, Nongstoin	DOR	21/05/18	9/07/18	30/07/18	7/09/18	11/10/18	08/11/18	21/12/18	31/01/19	31/01/19	22/03/19	22/03/19	03/05/19
		ROD	11	29	20	28	31	29	41	52	21	43	12	23
10	E.E., (P.H.E.), Electrical Division, Mawphlang	DOR	27/06/18	27/06/18	10/08/18	27/08/18	10/10/18	05/01/19	15/01/19	15/01/19	07/03/19	07/03/19	03/05/19	12/06/19
		ROD	48	17	31	17	30	97	66	36	56	28	54	63
11	E.E., (P.H.E.), Greater Shillong Water Supply Division – II., Mawphlang	DOR	21/08/18	21/08/18	12/09/18	12/09/18	16/11/18	16/11/18	18/03/19	18/03/19	18/03/19	02/05/19	02/05/19	14/05/19
		ROD	103	72	63	33	67	37	128	88	67	83	53	34
12	E.E., (P.H.E.), Greater Shillong Water Supply Division - I	DOR	28/08/18	28/08/18	28/08/18	24/09/18	01/11/18	27/11/18	27/11/18	22/03/19	22/03/19	22/03/19	27/05/19	27/05/19
		ROD	110	79	49	14	52	48	17	102	71	43	78	47
13	E.E., (P.H.E.), Hills Division, Shillong	DOR	2/08/18	2/08/18	2/08/18	6/09/18	19/11/18	19/11/18	03/12/18	06/02/19	19/02/19	15/03/19	09/04/19	22/05/19
		ROD	84	53	23	27	70	40	23	58	40	36	30	42
14	E.E., (P.H.E.), Investigation Unit Division, Shillong	DOR	2/08/18	10/0/18	10/08/18	28/08/18	27/11/18	27/11/18	27/11/18	19/03/19	19/03/19	19/03/19	25/03/19	23/07/19
		ROD	84	61	31	18	78	48	17	99	68	40	15	104
15	E.E., (P.H.E.), Electrical Division, Shillong	DOR	21/08/18	21/08/18	21/08/18	21/08/18	06/05/19	06/05/19	06/05/19	06/05/19	06/05/19	06/05/19	06/05/19	08/08/19
		ROD	103	72	42	11	238	208	177	146	116	87	57	120

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19
16	E.E., (P.H.E.), Sohra Division, Sohra	DOR	14/05/18	13/06/18	27/07/18	20/08/18	19/09/18	01/01/18	29/11/18	14/12/18	08/02/19	21/02/19	20/03/19	29/05/19
		ROD	4	3	17	10	39	22	19	4	29	11	10	49
17	E.E. (P.H.E.), Umsning Division, Umsning	DOR	14/06/18	14/06/18	13/07/18	13/08/18	10/10/18	10/10/18	05/12/18	03/01/19	05/02/19	25/02/19	20/03/19	03/05/19
		ROD	35	4	3	3	30	0	25	24	26	15	10	23
18	E.E., P.H.E.(RWS), Mairang Division, Mairang	DOR	5/06/18	15/06/18	16/07/18	9/08/18	17/09/18	24/10/18	08/11/18	10/12/18	16/01/19	15/02/19	08/03/19	24/04/19
		ROD	26	5	6	0	7	14	0	0	6	5	0	14
19	E.E., (P.H.E.), Sewerage and Drainage Division, Shillong	DOR	27/06/18	27/06/18	05/02/19	05/02/19	05/02/19	05/02/19	05/02/19	05/02/19	05/02/19	03/05/19	03/05/19	03/05/19
		ROD	48	17	210	179	148	118	87	57	26	84	54	23
20	E.E., (P.H.E.), Mawkyrat Division, Mawkyrat	DOR	10/05/18	8/06/18	18/07/18	31/08/18	14/09/18	11/10/18	14/11/18	07/01/19	21/01/19	13/02/19	18/03/19	29/04/19
		ROD	0	0	8	21	4	1	4	28	11	3	8	19
21	E.E., (P.H.E.), Jowai Division, Jowai	DOR	11/07/18	11/07/18	05/11/18	05/11/18	05/11/18	21/05/19	21/05/19	21/05/19	21/05/19	21/05/19	21/05/19	21/05/19
		ROD	62	31	118	87	56	223	192	162	131	102	72	
22	E.E., (P.H.E.) Electrical Division, Jowai	DOR	6/06/18	16/07/18	3/08/18	6/09/18	12/10/18	05/01/18	07/12/18	17/01/19	06/02/19	08/03/19	30/04/19	06/05/19
		ROD	27	36	24	27	32	26	27	38	27	29	51	26
23	E.E., (P.H.E.), Nongpoh Division, Nongpoh	DOR	30/05/18	23/07/18	23/07/18	24/09/18	24/09/18	02/11/18	30/01/19	30/01/19	30/01/19	22/02/19	06/05/19	6/05/19
		ROD	20	74	13	45	14	23	81	51	20	10	57	37

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19
24	E.E., (P.H.E.), Nongstoin Division, Nongstoin	DOR	25/05/18	21/06/18	6/08/18	21/08/18	26/11/18	26/11/18	06/12/18	31/01/19	31/01/19	15/02/19	18/03/19	08/05/19
		ROD	15	11	27	11	77	47	26	52	21	5	8	28
25	E.E., (P.H.E.), Resubelpara Division, Resubelpara	DOR	8/06/18	8/06/18	10/09/18	10/09/18	19/09/18	16/11/18	16/11/18	07/03/19	07/03/19	07/03/19	31/05/19	24/06/19
		ROD	29	0	62	31	9	37	6	87	56	28	82	75
26	E.E., (P.H.E.) North Division, Tura	DOR	26/07/18	05/11/18	05/11/18	05/11/18	05/11/18	05/11/18	13/12/18	22/01/19	10/05/19	10/05/19	10/05/19	10/05/19
		ROD	77	148	118	87	56	26	33	43	120	91	61	30
27	E.E., (P.H.E.), Tura Division, Tura	DOR	26/07/18	26/07/18	6/08/18	11/09/18	05/11/18	05/11/18	22/01/19	22/01/19	24/06/19	24/06/19	24/06/19	24/06/19
		ROD	77	46	27	32	56	26	73	43	165	136	106	75
28	E.E., (P.H.E.), Simsangiri Division, Williannagar	DOR	14/06/18	28/06/18	12/10/18	12/10/18	12/10/18	30/01/18	30/01/19	30/01/19	20/03/19	20/03/19	20/03/19	11/06/19
		ROD	35	14	84	63	32	112	81	51	69	41	10	62
29	E.E., (P.H.E.) Ampati Division, Ampati	DOR	29/06/18	29/06/18	8/08/18	21/08/18	1/10/18	12/11/18	11/12/18	25/01/19	25/01/19	18/03/19	01/04/19	07/05/19
		ROD	50	19	29	11	21	33	31	46	15	39	22	27
30	E.E., (P.H.E.), Baghmara Division, Baghmara	DOR	15/06/18	8/10/18	8/10/18	8/10/18	8/10/18	07/03/19	07/03/19	07/03/19	07/03/19	07/03/19	07/03/19	10/06/19
		ROD	36	120	80	58	28	148	117	87	56	28	0	61

Water Resources Department

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19
1	Chief Engineer, Water Resource, Shillong	DOR	25/06/18	6/08/18	6/08/18	08/11/18	08/11/18	23/01/19	23/01/19	23/01/19	05/03/19	05/03/19	15/03/19	20/05/19
		ROD	46	57	27	89	59	105	7	44	54	26	5	40
2	S.E., Water Resource, Shillong Circle, Shillong	DOR	12/06/18	27/06/18	27/07/18	17/08/18	19/09/18	31/10/18	29/11/18	16/01/18	30/01/19	14/03/19	19/03/19	03/06/19
		ROD	33	17	17	7	9	21	19	37	20	35	9	54
3	S.E., Garo Hills Circle, Tura	DOR	10/09/18	10/09/18	10/09/18	14/11/18	03/12/18	03/12/18	01/03/19	18/03/19	18/03/19	18/03/19	08/03/19	16/07/19
		ROD	123	92	62	96	85	54	111	98	67	39	29	97
4	E.E., East Khasi Hills Division, Shillong	DOR	29/05/18	26/06/18	23/07/18	6/09/18	20/09/18	30/10/18	28/11/18	17/12/18	05/02/19	13/02/19	15/03/19	06/06/19
		ROD	19	16	13	27	10	20	18	7	26	3	5	57
5	E.E., West Khasi Hills Division, Nongstoin	DOR	25/05/18	18/06/18	23/07/18	24/09/18	24/09/18	22/10/18	30/11/18	28/12/18	04/02/19	06/03/19	13/03/19	02/05/19
		ROD	15	8	13	45	14	12	20	18	25	27	3	22
6	E.E., Ri-bhoi Division, Nongpoh	DOR	18/06/18	18/06/18	19/07/18	23/08/18	06/11/18	06/11/18	13/12/18	07/01/19	24/02/19	06/03/19	20/05/19	20/05/19
		ROD	39	8	9	13	57	27	33	28	14	27	71	40
7	E.E., East Garo Hills Division, Williamnagar	DOR	20/07/18	20/07/18	14/03/19	14/03/19	14/03/19	14/03/19	14/03/19	14/03/19	14/03/19	14/03/19	06/05/19	06/05/19
		ROD	71	40	247	216	185	155	124	94	64	35	57	26

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19
8	E.E., South Garo Hills Division, Baghmara	DOR	3/05/15	25/06/18	30/07/18	31/08/18	03/12/18	03/12/18	03/12/18	28/01/19	08/02/19	08/01/19	17/05/19	17/05/19
		ROD	0	15	20	21	84	54	23	49	29	0	68	37
9	E.E., West Garo Hills Division, Tura	DOR	25/05/18	9/07/18	8/08/18	10/09/18	26/09/18	14/11/18	25/03/19	25/03/19	25/03/19	25/03/19	01/04/19	13/05/19
		ROD	15	29	29	31	16	35	110	70	69	46	22	33
10	E.E., Jaintia Hills Division, Jowai	DOR	30/05/18	5/07/18	8/08/18	5/10/18	5/10/18	29/10/18	15/11/18	02/01/19	16/01/19	21/02/19	18/03/19	01/05/19
		ROD	20	25	29	56	25	19	5	23	6	11	8	21
11	E.E., Water Resources, Ampati Division	DOR	10/05/18	26/09/18	26/09/18	26/09/18	14/12/18	14/12/18	14/12/18	14/12/18	06/03/19	06/03/19	06/03/19	31/07/19
		ROD	0	108	78	47	95	65	34	4	55	27	0	112
12	E.E., Water Resources, Resubelpara Division	DOR	15/06/18	30/07/18	30/07/18	10/09/18	17/09/18	14/11/18	03/12/18	11/01/19	28/01/19	01/04/19	01/04/19	03/06/19
		ROD	5	50	20	31	7	35	23	32	18	53	22	54
13	E.E., Water Resources, Mawkyrwat Division	DOR	18/5/18	15/06/18	18/07/18	31/08/18	17/09/18	26/10/18	10/11/18	10/01/19	28/01/19	15/02/19	18/03/19	24/05/19
		ROD	8	5	8	21	7	16	9	31	18	5	8	44
14	E.E., Water Resources, Khliehriat Division	DOR	22/06/18	22/06/18	20/07/18	27/08/18	08/11/18	08/11/18	15/11/18	11/01/19	18/01/19	15/02/19	15/03/19	06/05/19
		ROD	43	12	10	17	59	29	5	32	8	5	5	26

Others Department

Sl. No	Name of Divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19
1	D.H.S.(Engg. Wings), Shillong	DOR	20/07/18	20/07/18	7/09/18	7/09/18	24/09/18							
		ROD	71	40	59	28	14							
2	Director of Urban Affairs, Shillong	DOR	25/07/18	25/07/18	25/07/18	25/09/18	25/09/18	23/10/18	19/12/18	19/02/18	29/01/19	22/02/19	03/05/19	03/06/19
		ROD	76	45	15	46	15	13	39	9	19	12	54	54
3	Estate Officer(GAD), Shillong	DOR	6/06/18	16/07/18	10/09/18	25/09/18	25/09/18	26/10/18	05/03/19	08/03/19	08/13/19	18/04/19	18/04/19	17/06/19
		ROD	27	36	62	46	15	16	111	88	57	69	39	68

